PRELIMINARY ISSUE.

GOVERNMENT OF BIHAR

FINANCE DEPARTMENT

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1938-39

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In the summaries which precede the detailed accounts

Minor heads are printed thus	**MINOR HEADS.**
Sub-heads " " "	SUB-HEADS.
Primary units " " "	**Primary units.**

SCHEDULE SHOWING

PARTICULARS OF DEMANDS FOR GRANTS AND APPROPRIATIONS

FOR THE YEAR 1938-39.

Demand no.	Service to which the demand relates.	Page of detailed estimates.	Amount.		
			Voted.	Charged.	Total.
			Rs.	Rs.	Rs.
1	GENERAL ADMINISTRATION ...	64	50,70,946	17,74,589	68,45,535
2	PUBLIC HEALTH	172	9,94,638	69,896	10,64,534
3	AGRICULTURE	182	8,80,009	51,130	9,31,139
4	VETERINARY	192	4,34,226	38,575	4,72,801
5	CO-OPERATION	198	3,69,084	26,800	3,95,884
6	INDUSTRIES	204	10,25,125	36,420	10,61,545
7	CIVIL WORKS	225	32,87,496	1,15,620	34,03,116
8	PUBLIC WORKS—COMMON ESTABLISHMENT, TOOLS AND PLANT.	226	12,04,664	3,20,095	15,24,759
9	POLICE	111	73,08,864	7,46,612	80,55,476
10	EDUCATION	131	67,49,895	1,95,941	69,45,836
11	MEDICAL	155	19,63,396	2,84,557	22,47,953
12	JAILS AND CONVICT SETTLEMENTS	102	17,13,982	1,11,870	18,25,852
13	ADMINISTRATION OF JUSTICE ...	94	23,66,915	13,97,210	37,64,125
	Carried over ...		3,33,69,240	51,69,315	3,85,38,555

Demand no.	Service to which the demand relates.	Page of detailed estimates.	Amount. Voted.	Charged.	Total.
			Rs.	Rs.	Rs.
	Brought forward		3,33,69,240	51,69,315	3,85,38,555
14	IRRIGATION	61	9,38,376	11,57,028	20,95,404
15	LAND REVENUE	33	10,62,856	16,025	10,78,881
16	PROVINCIAL EXCISE	49	13,13,174	...	13,13,174
17	FOREST	53	3,96,965	2,06,297	6,03,262
18	MISCELLANEOUS DEPARTMENTS(a) ...	222	1,56,231	...	1,56,231
19	FAMINE	227	40,000	...	40,000
20	PENSIONS	228	30,29,943	12,35,576	42,65,519
21	STATIONERY AND PRINTING ...	232	8,38,446	15,130	8,53,576
22	MISCELLANEOUS	246	1,02,885	...	1,02,885
23	EXTRAORDINARY CHARGES ...	249	... (b)	...	...
24	CIVIL WORKS—NOT CHARGED TO REVENUE.	252	3,05,626	7,494	3,13,120
25	LOANS AND ADVANCES BEARING INTEREST.	254	10,15,025	...	10,15,025
26	INTEREST-FREE ADVANCES ...	256	1,63,000	...	1,63,000
27	STAMPS	52	1,75,516	...	1,75,516
28	REGISTRATION	58	5,73,023	...	5,73,023
29	SCIENTIFIC DEPARTMENTS ...	129	31,018	...	31,018
30	INTEREST ON DEBT AND OTHER OBLIGATIONS.	63	......	6,24,848	6,24,848
	TOTAL EXPENDITURE ...		4,35,11,324	84,31,713	5,19,43,037

(a) Includes also the demand under the head "Charges on account of Motor Vehicles Taxation Act—Inspection of Motor Vehicles".

	Rs.
(b) (i) Gross demand	6,81,965
(ii) *Deduct* amount transferred to the Deposit Account of the balance of the fund for restoration of earthquake damage transferred from the Central Government	−6,81,965
(iii) Net demand	Nil.

GENERAL ABSTRACT OF REVENUE AND RECEIPTS.

[In thousands of rupees except Accounts.]

Major Heads.	Page of detailed estimates.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
1	2	3	4	5	6
A—Principal heads of Revenues—	Page.	Trs.	Trs.	Trs.	Rs.
I.—Customs	13	13,70	14,70	13,47	11,48,000
IV.—Taxes on Income other than Corporation tax ...	13	17,80	13,80	...	...
V.—Salt	13	...	29	9	27,150
VII.—Land Revenue	13	1,35,00	1,37,50	1,35,56	1,36,14,330
VIII.—Provincial Excise	14	1,02,00	1,19,00	1,17,00	1,16,10,090
IX.—Stamps	16	1,01,95	98,75	1,00,75	97,33,638
X.—Forest	17	6,50	6,60	6,25	5,64,747
XI.—Registration	18	12,70	12,70	13,00	12,68,943
XII.—Receipts under Motor Vehicles Acts	19	28	28	27	26,244
XIII—Other taxes and duties	19	30	...	...	...
C—Irrigation, Navigation, Embankment and Drainage works—					
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept. (a)	19	17,28	18,66	20,84	21,00,651
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	19	99	1,01	1,04	94,617
E—Debt Services—					
XX.—Interest	19	18,43	19,24	19,13	6,95,610
F—Civil Administration—					
XXI.—Administration of Justice	20	3,93	3,90	4,02	3,53,522
XXII.—Jails and Convict Settlements	21	5,56	6,16	5,56	5,32,973
XXIII.—Police	22	10,38	10,10	10,23	1,50,754
XXVI.—Education	23	6,37	6,43	6,07	6,25,684
XXVII.—Medical	24	2,68	2,52	3,11	3,33,165
XXVIII.—Public Health	25	2,03	1,99	...	1,83,862
XXIX.—Agriculture	25	4,05	3,78	3,57	2,02,647
XXX.—Veterinary	27	1,98	2,03	1,91	1,80,008
XXXI.—Co-operation	27	91	1,21	1,21	89,665
XXXII.—Industries	28	4,06	4,06	3,94	3,57,938
XXXVI.—Miscellaneous Departments	28	1,42	93	1,29	1,31,153
H—Civil works and miscellaneous Public Improvements—					
XXXIX.—Civil Works	28	16,01	8,07	7,96	10,38,727
J—Miscellaneous—					
XLIII.—Transfers from Bihar Famine Relief Fund ...	28	...	...	20	...
XLIV.—Receipts in aid of Superannuation	29	2,24	2,04	2,07	1,82,571
XLV.—Stationery and Printing	29	3,02	3,17	2,73	3,26,889
XLVI.—Miscellaneous	30	6,84	7,66	11,36	1,63,318
L—Contributions and Miscellaneous adjustments between Central and Provincial Governments.					
L.—Miscellaneous adjustments between the Central and Provincial Governments.	31	...	...	...	...
M—Extraordinary items—					
LI.—Extraordinary Receipts	31	...	...	...	...
TOTAL REVENUE ...		4,98,41	5,06,58	4,95,15	4,57,92,896
Carried over ...		4,98,41	5,06,58	4,95,15	4,57,92,896

(a) The net Irrigation receipts after deducting "Working Expenses" (which includes the irrigation *pro rata* share of the common establishment of the Public Works Department) are shown here.

GENERAL ABSTRACT OF REVENUE AND RECEIPTS—*concld.*

[In thousands of rupees except Accounts.]

MAJOR HEADS.	Page of detailed estimates.	**Budget Estimate, 1938-39.**	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
1	2	3	4	5	6
	Page.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	...	4,98,41	5,06,58	4,95,15	4,57,92,896
O—UNFUNDED DEBT	272	25,49	24,86	25,16	1,54,13,449
P—DEPOSITS AND ADVANCES	272	5,91,55	6,11,78	4,94,16	2,39,62,558
R—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT ...	272	17,09	20,25	22,98	17,05,146
S—REMITTANCE	272	1,42,05	1,43,35	1,24,04	...
MISCELLANEOUS GOVERNMENT ACCOUNTS	...	...	...	...	2,77,77,473
TOTAL—RECEIPTS OTHER THAN REVENUE ...		7,76,18	8,00,24	6,66,34	6,88,58,626
TOTAL RECEIPTS ...		12,74,59	13,06,82	11,61,49	11,46,51,522
OPENING BALANCE		38,90	1,40,13	1,23,03	67,59,149
GRAND TOTAL ...		13,13,49	14,46,95	12,84,52	12,14,10,671

GENERAL ABSTRACT OF EXPENDITURE.

[In thousands of rupees.]

Major Heads. (1)	Budget Estimate, 1938-39. (2)	Revised Estimate, 1937-38. (3)	Budget Estimate, 1937-38. (4)	Accounts, 1936-37. (5)
	Rs.	Rs.	Rs.	Rs.
A— Direct Demands on the Revenue—				
5.—Salt	...	...	...	...
7.—Land Revenue	10,79	11,63	12,06	11,20
8.—Provincial Excise	13,14	12,97	12,99	12,81
9.—Stamps	1,75	1,76	1,89	1,73
10.—Forest	6,03	5,72	5,83	5,20
11.—Registration	5,73	5,74	5,75	5,44
12.—Charges on account of Motor Vehicles Acts	27	26	26	27
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage works—				
17.—Interest on Works for which capital accounts are kept	11,50	11,50	11,50	11,48
18.—Other Revenue expenditure financed from ordinary revenues ...	1,67	3,93	3,83	1,28
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works	...	...	...	...
E—Debt services—				
22.—Interest on Debt and other obligations	6,25	5,88	5,52	5,87
23.—Appropriation for Reduction or Avoidance of debt	...	...	...	...
F—Civil Administration—				
25.—General Administration	68,46	70,09	70,83	65,91
27.—Administration of Justice	37,64	36,45	37,12	36,45
28.—Jails and Convict Settlements	18,26	18,88	17,70	18,24
29.—Police	80,56	79,36	78,72	72,00
36.—Scientific Departments...	31	37	30	30
37.—Education	69,46	70,39	71,32	69,31
38.—Medical	22,48	22,54	22,95	22,23
39.—Public Health	11,14	13,35	14,14	10,32
40.—Agriculture	9,31	8,58	8,97	10,39
41.—Veterinary	4,73	4,84	5,05	4,61
42.—Co-operation	3,96	3,59	3,62	3,51
43.—Industries	10,62	9,54	9,42	8,92
44.—Aviation	...	...	...	
7.—Miscellaneous Departments	1,29	1,22	1,13	1,23
H—Civil Works and Miscellaneous Public Improvements—				
50.—Civil Works	45,01	49,71	50,88	44,30
J—Miscellaneous—				
54.—Famine	40	70	48	70
55.—Superannuation Allowances and Pensions	40,43	39,24	38,76	35,10
56.—Stationery and Printing	8.54	8,79	8,26	8,77
57.—Miscellaneous	1,03	4,35	1,19	6,74
JJ—Miscellaneous—Capital Account charged to Revenue—				
55A.—Commutation of pensions financed from ordinary revenues	3,60	3,54	2,87	1,64
L—Contributions and Miscellaneous Adjustments between Central and Provincial Govts.—				
62.—Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...
M—Extraordinary items—				
63.—Extraordinary charges	...	...	...	7
TOTAL—EXPENDITURE CHARGED TO REVENUE ...	4,94,37	5,04,92	5,03,34	4,76,02

GENERAL ABSTRACT OF EXPENDITURE.

[In thousands of rupees.]

MAJOR HEADS. (1)	Budget Estimate, 1938-39. (2)	Revised Estimate, 1937-38. (3)	Budget Estimate, 1937-38. (4)	Accounts, 1936-37. (5)
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	4,94,37	5,04,92	5,03,34	4,76,02
C.C.—Capital Account of Irrigation, Navigation, Embankment, and Drainage works not charged to Revenue.				
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	...	—4	...	—3
H. H.—Civil Works and Miscellaneous Public Improvements not charged to revenue—				
81.—CIVIL WORKS NOT CHARGED TO REVENUE	3,13	9.25	12,58	18,95
J. J.—Miscellaneous Capital Account not charged to revenue—				
82.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE	...	31	28	68
83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS	—1,31	—1,27	—1,27	—1,23
85.—PAYMENTS TO RETRENCHED PERSONNEL	—6	—3	—7	—3
TOTAL—EXPENDITURE NOT CHARGED TO REVENUE ...	1,76	8.22	11,52	18,34
O—UNFUNDED DEBT	17,94	19,64	13,39	4,82,25
P—DEPOSITS AND ADVANCES	5,85,39	7,27,46	5,32,84	84,85
R—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT	10,15	10,76	11,62	12,52
S—REMITTANCES	1,39,55	1,37,05	1,24,77	...
TOTAL—DEBT DEPOSIT, ETC., HEADS ...	7,53,03	8,94,91	6,82,62	5,79,62
SCHEMES UNDER CONSIDERATION NOT READY	8,00	...	...	...
TOTAL—EXPENDITURE ...	12,57,16	14,08,05	11,97,48	10,73,98
CLOSING BALANCE	56,33	38,90	87,04	1,40,13
GRAND TOTAL ...	13 13,49	14,46,95	12,84,52	12,14,11
PROVINCIAL { SURPLUS ...	17,43	...	...	...
PROVINCIAL { DEFICIT ...	...	1,01,23	35,99	—

176
4,94,37
4,96,13

Classification of opening and closing balances.

[IN THOUSANDS OF RUPEES.]

I Year 1936-37 (Actuals).

—	Opening balance.	Closing balance.	Net increase or decrease during the year.
Ordinary balance	29,68	—2,81	—32,49
Famine Relief Fund	19,42	13,85	—5,57
Subventions from Central Road Development Account ...	10,04	12,13	+2,09
Grants from Imperial Council of Agricultural Research ...	7	2	—5
Other grants from the Central Government	(a) 11,70	63,33	+51,63
TOTAL ...	70,91	86,52	+15,61

(a) Including 2,50 Orissa's share.

II Year 1937-38 (Revised Estimates).

(1) Ordinary balance (b)	43,94	46,87	+2,93
(2) Unfunded debt—			
(State Provident Funds)	...	5,22	+5,22
(3) Deposites and advances—			
(i) Funds available for expenditure for specified purposes—			
Famine Fund Deposit Account	20,00	20,00	...
Bihar Famine Relief Fund	...	...	...
Pension Equalization Fund	...	2,71	+2,71
Subventions from Central Road Development Account ...	12,13	12,02	—11
Grants from Imperial Council of Agricultural Research ...	2	...	—2
Fund for reconstruction of earthquake damage ...	55,57	6,62	—4,895
Grant for economic development of rural areas ...	5,62	1,17	—4,45
Grant from Indian Central Cotton Jute Committe ...	...	...	...
Other grants from the Central Government	2,14	6	—2,08
Suspense (excluding cash balance investment account) ...	71	—2,19	—2,90
(ii) Funds in the custody of the Provincial Government ...	...	—1,88	—1,88
(4) Remittances	...	6,30	+6,30
TOTAL—Balance ...	1,40,13	96,90	—43,23
Deduct —			
Deposits and Advances—Suspense—Cash balance investment account	...	—58,00	—58,00
Balance in Bank and Treasuries	1,40,13	38,90	—1,01,23

(b) Including 10,00 on account of minimum balance with the Reserve Bank and 11,00 on account of normal treasury balance.

III **Year 1938-39 (Estimate).**

—	Opening balance.	Closing balance.	Net increase or decrease during the year.
(1) Ordinary balance (*b*)	46,87	48,08	+1,21
(2) Unfunded debt—			
State Provident Funds	5,22	12,77	+7,55
(3) Deposits and advances—			
(*i*) Funds available for expenditure for specified purposes—			
Famine Fund Deposit Account	20,00	20,00	...
Bihar Famine Relief Fund	...	...	...
Pension Equilization Fund	2,71	4,00	+1,29
Subventions from Central Road Development Account ...	12,02	3,77	—8,25
Grants from Imperial Council of Agricultural Research ...	...	...	...
Funds for reconstruction of earthquake damage ...	6,62	...	—6,62
Grant for economic development and improvement of rural areas.	1,17	...	—1,17
Grant for Indian Central Jute Committee	...	...	...
Other grants from the Central Government	6	...	—6
Suspense—(excluding cash balance investment account) ...	—2,19	—5,09	—2,90
(*ii*) Funds in the custody of the Provincial Government ...	—1,88	—1,00	+88
(4) Remittances	6,30	8,80	+2,50
TOTAL—BALANCE ...	96,90	91,33	—5,57
Deduct—			
Deposits and Advances—Suspense—Cash balance investment account.	—58,00	—35,00	+23,00
Balance in Banks and Treasuries	38,90	56,33	+17,43

(*b*) Including 10,00 on account of minimum balance with the Reserve Bank and 11,00 on account of normal treasury balance.

GENERAL ABSTRACT OF EXPENDITURE.

[In thousands of rupees.]

Showing Voted and Charged separately.

Major heads.	Page of detailed estimates.	Budget Estimate, 1938-39.			Revised Estimate, 1937-38.		
		Voted.	Charged.	Total.	Voted.	Charged.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
5.—Salt	33	...	...	...	...	...	...
7.—Land Revenue	33	10,63	16	10,79	11,33	30	11,63
8.—Provincial Excise	49	13,14	...	13,14	12,97	...	12,97
9.—Stamps	52	1,76	...	1,76	1,76	...	1,76
10.—Forest	53	3,97	2,06	6,03	4,06	1,66	5,72
11.—Registration	58	5,73	...	5,73	5,74	...	5,74
12.—Charges on account of Motor Vehicles Acts.	61	27	...	27	26	...	26
17.—Interest on Works for which Capital Accounts are kept.	61	...	11,50	11,50	...	11,50	11,50
18.—Other Revenue Expenditure financed from ordinary revenues.	61	1,58	9	1,67	3,72	21	3,93
18(1).—Other Revenue Expenditure financed from Famine Insurance Grants.	61	...	...	...	...	...	...
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	61	...	...	...	...	...	...
22.—Interest on debt and other obligations.	63	...	6,25	6,25	...	5,88	5,88
23.—Appropriation for reduction or avoidance of debt.	63	...	...	...	...	...	...
25.—General Administration	64	50,71	17,75	68,46	51,56	18,53	70,09
27.—Administration of Justice ...	94	23,67	13,97	37,64	23,51	12,94	36,45
28.—Jails and Convict Settlements ...	102	17,14	1,12	18,26	17,76	1,12	18,88
29.—Police	111	73,09	7,47	80,56	71,90	7,46	79,36
36.—Scientific Departments	129	31	...	31	37	...	37
37.—Education	131	67,50	1,96	69,46	68,56	1,83	70,39
38.—Medical	155	19,63	2,85	22,48	19,53	3,01	22,54
39.—Public Health	172	10,32	82	11,14	12,39	96	13,35
40.—Agriculture	182	8,80	51	9,31	8,02	56	8,58
41.—Veterinary	192	4,34	39	4,73	4,37	47	4,84
42.—Co-operation	198	3,69	27	3,96	3.27	32	3,59
43.—Industries	204	10,25	37	10,62	9 18	36	9,54
44.—Aviation	222	...	...	...	...	...	...
47.—Miscellaneous Departments ...	222	1,29	...	1,29	1,22	...	1,22
50.—Civil Works	225	41.43	3,58	45,01	45,49	4,22	49,71
54.—Famine	227	40	...	40	70	...	70
55.—Superannuation Allowances and Pensions.	228	28,63	11,80	40,43	28,35	10,89	39,24
55A.—Commutation of pensions financed from ordinary revenues.	228	2,65	95	3,60	2,65	89	3,54
56.—Stationery and Printing ...	232	8,39	15	8,54	8 63	16	8,79
57.—Miscellaneous...	246	1,03	...	1,03	4 34	1	4,35
62.—Miscellaneous adjustment between the Central Government and the Provincial Government.	...	...	...	...	...	...	...
63.—Extraordinary charges ...	249	...	...	...	...	...	...
Total Expenditure charged to Revenue.	...	4,10,35	84,02	4,94,37	4,21,64	83,28	5,04,92

GENERAL ABSTRACT OF EXPENDITURE—*contd.*

[In thousands of rupees.]

Showing Voted and Charged separately.

Major Heads.	Page of detailed estimates.	Budget Estimate, 1938-39. Voted.	Budget Estimate, 1938-39. Charged.	Budget Estimate, 1938-39. Total.	Revised Estimate, 1937-38. Voted.	Revised Estimate, 1937-38. Charged.	Revised Estimate, 1937-38. Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Brought forward ...	..	4,10,35	84,02	4,94,37	4,21,64	83,28	5,04,92
—Construction of Irrigation, etc., works—not charged to Revenue.	62	...	...	...	—4	...	—4
—Civil Works—not charged to revenue	252	3,06	7	3,13	8,85	40	9,25
—Other provincial works not charged to revenue.	62	...	...	...	28	3	31
—Payment of Commuted value of Pensions.	253	—92	—39	—1,31	—89	—38	—1,27
—Payments to Retrenched personnel	253	—6	...	—6	—1	—2	—3
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	...	2,08	—32	1,76	8,19	3	8,22
—Unfunded debt	273	...	(a) 17,94	17,94	...	(a) 19,64	19,64
—Deposits and advances	273	1,63	(a) 5,83,76	5,85,39	1,70	(a) 7,25,76	7,27,46
—Loans and Advances by the Provincial Government.	273	10,15	...	10,15	10,76	...	10,76
—Remittances	273	...	(a) 1,39,55	1,39,55	...	(a) 1,37,05	1,37,05
TOTAL—DEBT DEPOSITS, ETC.	...	11,78	(a) 7,41,25	7,53,03	12,46	8,82,45	8,94,91
Schemes under consideration not ready ...	...			8,00			
TOTAL EXPENDITURE ...	...	4,24,21	8,24,95	12,57,16	4,42,29	9,65,76	14,08,05
Closing Balance ...	...			56,33			38,90
GRAND TOTAL ..	...			13,13,49			14,46,95
Provincial { Surplus ...	...			17,43			...
Provincial { Deficit ...	...			...			1,01,23

(a) These amounts represent outgoings under Debt, Deposit, etc. heads which are neither "voted" nor "charged" within the meaning of section 73 of the Government of India Act.

GENERAL ABSTRACT OF EXPENDITURE—*contd.*

[In thousands of rupees except Acco

Showing Voted and Charged separately.

Major Heads.	Page of detailed estimates.	Budget Estimate, 1937-38. Voted.	Charged.	Total.	Accounts, 1936-37. Voted.	Charged.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Trs.	Trs.	Trs.	Rs.	Rs.	
5.—Salt	33	...	...	...	...	...	...
7.—Land Revenue	33	11,87	19	12,06	10,89,716	30,636	11,20
8.—Provincial Excise	49	12,99	...	12,99	12,80,905	...	12,80
9.—Stamps	52	1,89	...	1,89	1,73,337	..	1,73
10.—Forest	53	4,13	1,70	5,83	3,75,200	1,44,455	5,19
11.—Registration	58	5,75	...	5,75	5,44,435	...	5,44
12.—Charges on account of Motor Vehicles Taxation Act.	61	26	..	26	27,106	...	27,1
17.—Interest on Irrigation Works for which Capital Accounts are kept.	61	...	11,50	11,50	...	11,47,940	11,47,9
18.—Other Revenue Expenditure financed from ordinary Revenue.	61	3,66	17	3,83	1,25,389	3,000	1,28,3
18(1).—Other Revenue Expenditure financed from Famine Insurance Grants.	61	...	...	...	...	...	...
19.—Construction of Irrigation, Embankment and Drainage Works.	61	...	...	...	—67	...	—6
22.—Interest on ordinary debt and other obligations.	63	...	5,52	5,52	...	5,86,651	5,86,65
23.—Appropriation for reduction or avoidance of debt.	63	...	...	...	...	...	...
25.—General Administration	64	52,47	18,36	70,83	50,22,481	15,68,100	65,90,5
27.—Administration of Justice ...	94	23,61	13,51	37,12	27,48,006	8,97,051	36,45
28.—Jails and Convict Settlements ...	102	16,59	1,11	17,70	17,17,929	1,06,553	18,24,4
29.—Police	111	71,13	7,59	78,72	64,38,009	7,62,274	72,00,2
36.—Scientific Departments	129	30	...	30	30,451	...	30,45
37.—Education	131	69,09	2,23	71,32	69,93,089	2,37,534	69,30,6
38.—Medical	155	19,35	3,60	22,95	18,61,213	3,61,785	22,22,9
39.—Public Health	172	12,89	1,25	14,14	9,41,266	90,579	10,31,8
40.—Agriculture	182	8,42	55	8,97	9,67,936	70,626	10,38,5
41.—Veterinary	192	4,32	73	5,05	4,11,600	49,157	4,60,75
42.—Co-operative Credit	198	3,31	31	3,62	3,18,484	32,437	3,50,92
43.—Industries	204	9,06	36	9,42	8,58,875	33,628	8,92,50
44.—Aviation	222	...	...	...	...	...	...
47.—Miscellaneous Departments ...	222	1,13	...	1,13	1,23,466	...	1,23,466
50.—Civil Works	225	46,08	4,80	50,88	41,28,905	3,01,125	44,30,030
54.—Famine Relief	227	48	...	48	70,274	...	70,274
55.—Superannuation Allowances and Pensions.	228	27,53	11,23	38,76	24,87,906	10,21,607	35,09,513
55A.—Commutation of pensions financed from ordinary revenues.	228	1,95	92	2,87	1,33,731	30,309	1,64,040
56.—Stationery and Printing ...	232	7,97	29	8,26	8,61,519	15,046	8,76,565
57.—Miscellaneous	246	1,19	...	1,19	6,53,524	20,038	6,73,562
62.—Miscellaneous adjustments between the Central Government and the Provincial Government.	...	...	...	...	...	...	...
63.—Extraordinary Charges ...	249	...	...	...	7,353	...	7,353
Total Expenditure charged to Revenue.		4,17,42	85,92	5,03,34	4,00,92,038	75,10,522	4,76,02,560

GENERAL ABSTRACT OF EXPENDITURE—*concld.*

[In thousands of rupees except Accounts.]

Showing Voted and Charged separately.

Major Heads.	Page of detailed estimates.	Budget Estimate, 1937-38.			Accounts, 1936-37.		
		Voted.	Charged.	Total.	Voted.	Charged.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		4,17,42	85,92	5,03,34	4,00,92,038	75,10,522	4,76,02,560
68.—Construction of Irrigation works not charged to Revenue.	62	...	...	...	—3,349	...	—3,349
81.—Civil Works not charged to Revenue	252	12,24	34	12,58	18,72,936	21,788	18,94,724
82.—Other Provincial Works not charged to Revenue.	62	21	7	28	60,501	7,854	68,355
83.—Payments of Commuted Value of Pensions.	253	—89	—38	—1,27	—86,368	—36,582	—1,22,950
85.—Payments to retrenched personnel ...	253	—5	—2	—7	—1,288	—1,671	—2,959
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	...	11,51	1	11,52	18,42,432	—8,611	18,33,821
N.—Public debt	...	...	...	...	...	...	...
O.—Unfunded debt	273	...	(a) 13,39	13,39	...	4,82,24,759	4,82,24,759
P.—Deposits and advances	273	2,16	(a) 5,30,68	5,32,84	...	84,85,325	84,85,325
R.—Loans and Advances by the Provincial Government.	273	11,62	...	11,62	12,51,318	...	12,51,318
S.—Remittances	273	...	(a) 1,24,77	1,24,77			
TOTAL—DEBT DEPOSIT, ETC. HEADS ...	...	13,78	(a) 6,68,84	6,82,62	12,51,318	5,67,10,084	5,79,61,402
Reserve for unforeseen	...	...	...	...			
TOTAL EXPENDITURE ...	...	4,42,71	7,54,77	11,97,48	4,31,85,788	6,42,11,995	10,73,97,783
Closing Balance ...	...	...	...	87,04			1,40,12,888
GRAND TOTAL ...	...	...	...	12,84,52			12,14,10,671
Provincial { Surplus ...	...	...	...	...			
Provincial { Deficit ...	...	...	...	35,99			

(a) These amounts represent outgoin under Debt, Deposit, etc. heads which are neither "voted" [illegible]
f the Government of I[illegible]

BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1937-38

MAJOR HEAD—I.—CUSTOMS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SHARE OF NET PROCEEDS OF EXPORT DUTIES ASSIGNED TO PROVINCES.		13,70,000	14,70,000	13,47,000	11,48,000
TOTAL—I.—CUSTOMS ...		13,70,000	14,70,000	13,47,000	11,48,000

MAJOR HEAD—IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.

		Rs.	Rs.	Rs.	Rs.
INCOME-TAX. SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		12,80	13,80	...	...
TAX ON AGRICULTURAL INCOME		5,00	...	...	...
TOTAL—IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.		17,80	13,80	...	...

MAJOR HEAD—V.—SALT.

		Rs.	Rs.	Rs.	Rs.
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES	...	...	29,000	9,000	27,150
TOTAL—V.—SALT	...	...	29,000	9,000	27,150

MAJOR HEAD—VII.—LAND REVENUE.

		Rs.	Rs.	Rs.	Rs.
ORDINARY REVENUE	VII-a	1,26,21,650	1,26,44,000	1,26,06,000	1,24,15,549
SALE OF GOVERNMENT ESTATES	...	500	4,000	500	7,502
SALE-PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX.	...	2,000	2,500	2,000	2,461
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES.	...	32,164	1,72,307	71,000	3,03,441
RENTS, ETC., OF FISHERIES	...	6,000	6,000	8,500	5,622
RECOVERY OF COST OF MAINTENANCE OF BOUNDARY PILLARS.	...	...	...	1,450	1,458
RATES AND CESSES ON LANDS	...	...	...	...	
RECOVERIES OF OVERPAYMENTS	...	500	1,000	500	689
MISCELLANEOUS	VII-b	6,02,244	5,86,906	5,52,000	5,73,760
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	VII-c	2,59,942	3,65,969	3,35,000	3,36,794
RECEIPTS IN ENGLAND	...	...	...	...	
LOSS OR GAIN BY EXCHANGE	...	...	...	...	
DEDUCT—REFUNDS		—25,000	—32,682	—20,500	—32,946
TOTAL—VII.—LAND REVENUE ...		1,35,00,000	1,37,50,000	1,35,56,450	1,36,14,330

DETAILED ACCOUNT No. VII-a —LAND REVENUE.—ORDINARY REVENUE.

		Rs.	Rs.	Rs.	Rs.
Fixed Collections	...	1,09,50,000	1,09,56,000	1,09,28,000	1,09,89,687
Collections from Government Estates ...	...	16,49,000	16,62,000	16,50,000	14,25,862
Receipt from Kolhan Market fund ...	...	22,650	26,000	28,000	
TOTAL—ORDINARY REVENUE	...	1,26,21,650	1,26,44,000	1,26,06,000	1,24,15,549

DETAILED ACCOUNT No. **VII-b.—LAND REVENUE.—MISCELLANEOUS.**

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Recoveries for maps				
Revenue record-room receipts				
Receipts on account of Land Registration fees				
Receipts from quarries				
Fines and forfeitures of Revenue Courts				
Sale of cadastral maps				
Miscellaneous cash receipts of the Survey and Settlement Department.				
Hide license fees in Angul and Khondmals				
Recoveries from tenants on account of local cess ...				
Miscellaneous receipts				
Recoveries of law charges				
TOTAL—MISCELLANEOUS	6,02,244	5,86,906	5,52,000	5,73,760

DETAILED ACCOUNT No. **VII-c—LAND REVENUE—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.**

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
General rate for management of private estates	37,942	1,13,969	1,05,000	1,08,359
Other items (leave, contribution, etc.)	2,000	2,000	2,000	2,259
Recoveries on account of Tauzi, Certificate, Partition, etc., establishments.	2,20,000	2,50,000	2,28,000	2,26,176
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	2,59,942	3,65,969	3,35,000	3,36,794

MAJOR HEAD—VIII.—PROVINCIAL EXCISE

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
COUNTRY SPIRIT	VIII-a	48,51,000	61,51,000	60,20,000	59,53,557
COUNTRY FERMENTED LIQUOR	VIII-b	22,51,000	26,51,000	27,42,000	26,86,990
WINE AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRIT).	VIII-c	1,54,000	1,54,000	1,54,000	1,44,498
RECEIPTS FROM COMMERCIAL SPIRITS, INCLUDING DENATURED SPIRITS AND MEDICATED WINES.	VIII-d	50,000	50,000	38,000	38,407
OPIUM	VIII-e	8,56,000	8,56,000	8,17,900	7,89,102
HEMP AND OTHER DRUGS	VIII-f	19,76,000	19,76,000	18,61,100	19,36,698
FINE, CONFISCATIONS AND MISCELLANEOUS ..	VIII-g	88,000	88,000	94,000	87,768
RECOVERIES OF OVER-PAYMENTS	...	500	500	500	100
TOTAL ...		1,02,26,500	1,19,26,500	1,17,27,500	1,16,37,120
DEDUCT—REFUNDS ...		—26,500	—26,500	—27,500	—27,030
TOTAL—VIII.—PROVINCIAL EXCISE		1,02,00,000	1,19,00,000	1,17,00,000	1,16,10,090

DETAILED ACCOUNT No. VIII-a.—PROVINCIAL EXCISE—COUNTRY SPIRIT.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
(a) Distillery spirit :— (i) License fees	9,94,000	11,44,000	16,05,000	15,41,735
(ii) Duty	16,74,000	20,74,000	16,36,000	16,03,451
(b) Outstills—License fees	21,83,000	29,33,000	27,79,000	28,05,371
TOTAL—COUNTRY SPIRIT ...	**48,51,000**	**61,51,000**	**60,20,000**	**59,53,557**

DETAILED ACCOUNT No. VIII-b.—PROVINCIAL EXCISE—COUNTRY FERMENTED LIQUOR.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
(a) Pachwai— License fees (including fees for home brewing) ...	1,88,000	1,88,000	2,03,000	2,06,716
(b) Toddy— (i) Tree-tax	16,03,000	19,53,000	18,12,000	19,46,528
(ii) License fees including rent of trees	4,60,000	5,10,000	7,27,000	5,33,746
TOTAL—COUNTRY FERMENTED LIQUOR ...	**22,51,000**	**26,51,000**	**27,42,000**	**26,86,990**

DETAILED ACCOUNT No. VIII-c.—PROVINCIAL EXCISE—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS).

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
License fees	72,000	72,000	72,000	69,341
Duty	82,000	82,000	82,000	75,157
TOTAL—FOREIGN LIQUOR ...	**1,54,000**	**1,54,000**	**1,54,000**	**1,44,498**

DETAILED ACCOUNT No. VIII-d.—PROVINCIAL EXCISE—RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
License fees	26,000	26,000	18,000	38,407
Duty	24,000	24,000	20,000	...
TOTAL—RECEIPTS, etc. ...	**50,000**	**50,000**	**38,000**	**38,407**

DETAILED ACCOUNT No. VIII-e.—PROVINCIAL EXCISE—OPIUM.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Opium license fees	76,000	76,000	78,000	77,877
Sale-proceeds of Excise opium	7,80,000	7,80,000	7,39,900	7,11,225
TOTAL—OPIUM ...	**8,56,000**	**8,56,000**	**8,17,900**	**7,89,102**

DETAILED ACCOUNT No. VIII-f.—PROVINCIAL EXCISE—HEMP AND OTHER DRUGS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
1. Ganja— (a) License fees	7,47,000	7,47,000	8,00,000	7,73,541
(b) Duty	11,68,000	11,68,000	10,12,000	11,11,569
2. Bhang— (a) License fees	31,000	31,000	31,000	31,475
(b) Duty	30,000	30,000	18,000	20,001
3. Sale-proceeds of ganja and bhang	...	...	...	1
4. Cocaine license fees	...	...	100	108
TOTAL—HEMP AND OTHER DRUGS ...	**19,76,000**	**19,76,000**	**18,61,100**	**19,36,698**

DETAILED ACCOUNT No. VIII-g.—PROVINCIAL EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Fines and confiscations	18,000	18,000	43,000	36,986
Other sources	70,000	70,000	51,000	50,782
TOTAL—FINES, CONFISCATIONS AND MISCELLANEOUS ...	88,000	88,000	94,000	87,768

MAJOR HEAD -IX.—STAMPS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
A.—NON-JUDICIAL.		Rs.	Rs.	Rs.	Rs.
STAMP DUTIES ON BILLS OF EXCHANGE, CHEQUES AND OTHER COMMERCIAL DOCUMENTS.		2,700	...	...	...
SALE OF OTHER NON-JUDICIAL STAMPS ...	IX-a	25,49,000	22,87,000	24,07,000	24,19,495
DUTY ON IMPRESSING DOCUMENTS	IX-b	16,000	18,000	16,000	14,792
FINES AND PENALTIES		12,000	12,000	12,000	14,687
MISCELLANEOUS		100	100	150	85
TOTAL ...		25,79,800	23,17,100	24,35,150	24,49,059
DEDUCT—REFUNDS	IX-c	—43,000	—43,000	—46,000	—43,408
NET TOTAL, NON-JUDICIAL ...		25,36,800	22,74,100	23,89,150	24,05,651
B.—JUDICIAL—COURT-FEES.					
COURT-FEES REALISED IN STAMPS		73,99,900	73,43,400	73,94,350	70,68,502
SALE OF STAMPS		3,10,000	3,10,000	3,44,000	3,06,623
FINES AND PENALTIES		4,000	4,000	4,000	3,447
MISCELLANEOUS		300	300	300	1,037
TOTAL ...		77,14,200	76,57,700	77,42,650	73,79,609
DEDUCT—REFUNDS		—56,000	—56,800	—56,800	—51,622
NET TOTAL—JUDICIAL—COURT-FEES ...		76,58,200	76,00,900	76,85,850	73,27,987
TOTAL—IX—STAMPS ..		1,01,95,000	98,75,000	1,00,75,000	97,33,638

DETAILED ACCOUNT No. **IX-a.—NON-JUDICIAL—SALE OF OTHER NON-JUDICIAL STAMPS.**

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
ADHESIVE STAMPS.	Rs.	Rs.	Rs.	Rs.
Civil Department's share of sale proceeds of unified stamps ...	...	...	...	1,94,632
Special adhesive Revenue stamps	1,56,000	1,57,000	1,67,000	1,52,602
Other non-judicial adhesive stamps	6,00,000	5,50,000	4,40,000	5,07,129
IMPRESSED STAMPS.				
Receipts under Motor Vehicles Taxation Act ... ... } Other non-judicial impressed stamps	17,93,000	15,80,000	18,00,000	15,65,132
TOTAL—SALE OF OTHER NON-JUDICIAL STAMPS ...	**25,49,000**	**22,87,000**	**24,07,000**	**24,19,495**

DETAILED ACCOUNT No. **IX-b.—NON-JUDICIAL—DUTY ON IMPRESSING DOCUMENTS.**

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Duty on unstamped or insufficiently stamped documents ...	4,000	4,000	4,000	3,062
Other items	12,000	14,000	12,000	11,730
TOTAL—DUTY ON IMPRESSING (NON-JUDICIAL) DOCUMENTS	**16,000**	**18,000**	**16,000**	**14,792**

DETAILED ACCOUNT No. **IX-c.—NON-JUDICIAL—REFUNDS.**

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Refunds under the Motor Vehicles Taxation Act ...	—8,000	—8,000	—7,000	—7,728
Other refunds	—35,000	—35,000	—39,000	—35,680
TOTAL REFUNDS ...	—43,000	—43,000	—46,000	—43,408

MAJOR HEAD—X.—FOREST.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1935-36.
		Rs.	Rs.	Rs.	Rs.
TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	X-a	12,500	12,210	14,050	4,542
DO. BY CONSUMERS OR PURCHASERS	X-b	6,04,300	6,13,520	5,77,900	5,29,317
DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.		100	100	200	81
MISCELLANEOUS	X-c	33,597	34,663	33,384	31,633
RECEIPTS IN ENGLAND		...	...	...	
LOSS OR GAIN BY EXCHANGE		...	...	...	
DEDUCT—REFUND ...		—360	—390	—500	—826
TOTAL—X.—FOREST ..		**6,50,137**	**6,60,103**	**6,25,034**	**5,64,747**

DETAILED ACCOUNT No. X-a.—FOREST—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
a. Timber	9,000	9,000	11,890	3,104
b. Firewood and charcoal	550	260	60	91
c. Bamboos	100	100	100	...
d. Grass and other minor produce	2,850	2,850	2,000	1,347
e. Sandal wood	...	...	...	
TOTAL—TIMBER, ETC., REMOVED BY GOVERNMENT AGENCY...	**12,500**	**12,210**	**14,050**	**4,542**

DETAILED ACCOUNT No. X-b.—FOREST—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
a. Timber	4,50,000	4,50,700	4,48,500	3,99,160
b. Firewood and charcoal	64,000	64,980	47,400	51,097
c. Bamboos...	37,150	44,440	37,000	28,310
d. Grazing and fodder grass	3,200	3,200	2,600	2,503
e. Other minor produce	39,000	39,500	32,000	35,130
f. Other items	10,500	10,250	10,000	12,656
g. Communication fees	450	450	400	461
TOTAL—TIMBER, ETC., REMOVED BY CONSUMERS OR PURCHASERS.	**6,04,300**	**6,13,520**	**5,77,900**	**5,29,317**

DETAILED ACCOUNT No. X-c.—FOREST—MISCELLANEOUS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
(*a*) Fines and forfeitures	554	1,553	...	4
(*b*) Other sources	17,850	18,000	18,150	22,163
(c) Contribution for leave salary recoverable from Orissa	13,430	12,662	13,944 }	
(*d*) Contribution for passages—				9,466
(*i*) Recoverable from Orissa	1,313	1,503	1,290 }	
(*ii*) Recoverable from other Governments	450	945	...	...
TOTAL—MISCELLANEOUS ...	**33,597**	**34,663**	**33,384**	**31,633**

MAJOR HEAD—XI.—REGISTRATION.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		11,83,000	11,83,000	12,12,000	11,82,149
FEES FOR COPIES OF REGISTERED DOCUMENTS ...		37,000	37,000	37,500	37,290
MISCELLANEOUS	XI-a	51,000	51,000	53,000	50,953
DEDUCT—REFUND		—1,000	—1,000	—2,500	—1,449
TOTAL—XI—REGISTRATION ...		**12,70,000**	**12,70,000**	**13,00,000**	**12,68,943**

DETAILED ACCOUNT No. XI-a.—REGISTRATION—MISCELLANEOUS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Fees for searching records	47,000	47,000	49,500	47,127
Miscellaneous	4,000	4,000	3,500	3,826
TOTAL—MISCELLANEOUS ...	51,000	51,000	53,000	50,953

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACT.

	Rs.	Rs	Rs.	Rs.
FEES AND OTHER RECEIPTS	27,800	27,800	26,900	26,244
TOTAL ...	27,800	27,800	26,900	26,244

XIII.—OTHER TAXES AND DUTIES.

A—TAXES ON LUXURIES—	Rs.	Rs.	Rs.	Rs.
(Including taxes on entertainments, amusements, betting and gambling).				
ENTERTAINMENT TAX	30,000	...		
TOTAL ...	30,000	...		

MAJOR HEAD—XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

A. IRRIGATION WORKS. (a)	Rs.	Rs.	Rs.	Rs.
PRODUCTIVE AND UNPRODUCTIVE—				
GROSS RECEIPTS—DIRECT RECEIPTS	28,89,500	29,42,800	31,35,800	31,85,521
DEDUCT—REFUNDS	—4,940	—4,940	—4,250	—5,345
DEDUCT—WORKING EXPENSES	—11,56,558	—10,72,191	—10,47,501	—10,79,525
NET RECEIPTS	17,28,002	18,65,669	20,84,049	21,00,651

XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

	Rs.	Rs.	Rs.	Rs.
A. IRRIGATION WORKS— DIRECT RECEIPTS	9,525	9,625	8,850	9,693
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—				
DIRECT RECEIPTS	89,400	91,900	95,000	85,420
DEDUCT—REFUNDS	...	—63	...	—496
TOTAL—XVIII.—IRRIGATION (a) ...	98,925	1,01,462	1,03,850	94,617

MAJOR HEAD—XX.—INTEREST.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	XX-a	6,69,915	7,30,806	7,57,911	6,88,683
INTEREST REALISED ON INVESTMENT OF PROVINCIAL BALANCES.		20,000	38,430	...	...
INTEREST ON ARREARS OF REVENUE		1,000	2,000	1,000	6,436
MISCELLANEOUS		2,328	3,000	3,654	677
INTEREST ON IRRIGATION CAPITAL BEFORE 1ST APRIL 1937		11,50,000	11,50,000	11,50,000	...
DEDUCT—REFUNDS		—50	—20	—50	—186
TOTAL—XX.—INTEREST		18,43,193	19,24,216	19,12,515	6,95,610

(*a*) For details *see* Irrigation budget, 1938-39.

DETAILED ACCOUNT No. **XX-a—INTEREST.—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.**

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Interest on loans to—				
(1) Municipalities	29,085	30,888	29,837	37,266
(2) District Boards and other bodies	3,13,694	3,22,022	3,17,820	3,30,398
Interest on loans to landholders, etc.	281	365	293	291
Interest on advances to cultivators—				
Under the Land Improvement Loans Act ...	40,000	50,000	40,000	3,648
Under the Agriculturists' Loans Act XXII of 1884 ...				39,375
Advances in connection with the earthquake—				
On advances for sand clearance Takavi	46,000	61,000	1,19,937	46,703
On advances to sugarcane growers	1,516	3,054	2,004	375
On advances to Planters and zamindars	47,738	55,645	55,742	41,195
On advances to co-operative societies	56,313	63,789	63,711	72,322
Interest on miscellaneous loans and advances ...	300	330	300	69
Interest on advances under Special Laws—				
On drainage and embankment advances	2,000	3,000	170	1,401
On advances to Mundas and other aboriginal tribes	72	150		
On advances under Natural Calamities Loans Act—				
Class A	51,000	56,000	54,000	39,041
Class B	76,000	79,000	69,000	72,303
On other items	...	...	...	
Interest on advances under State Aid to Industries Act, etc.	39	78	78	3,962
" " for demarcation of private forests leased to Government.	100	105	...	334
Interest on advances to Government servants—				
House building advances	3,067	2,094	2,185	
Motor car advances	2,605	3,236	2,700	
Other conveyances	5	8	1	
Passage advances	100	42	183	
TOTAL—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	**6,69,915**	**7,30,806**	**7,57,911**	**6,83,683**

MAJOR HEAD—XXI.—ADMINISTRATION OF JUSTICE.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY.		5,978	6,059	7,500	6,382
COURT-FEES REALIZED IN CASH	XXI-a	24,000	24,000	32,000	22,362
GENERAL FEES, FINES AND FORFEITURES ...	XXI-b	3,23,897	3,20,000	3,20,000	2,93,767
PLEADERSHIP EXAMINATION FEES		9,000	10,000	11,000	11,213
MISCELLANEOUS FEES AND FINES		45,000	45,000	32,000	41,954
MISCELLANEOUS		17,000	17,000	15,000	12,834
RECOVERIES OF OVERPAYMENTS		377	379	400	206
COLLECTION OF PAYMENTS FOR SERVICES RENDERED*		500	500	14,100	89
RECEIPTS IN ENGLAND		...	500	197	...
DEDUCT—REFUNDS		—33,000	—33,000	—30,000	—35,285
TOTAL XXI—ADMINISTRATION OF JUSTICE.		**3,92,752**	**3,90,438**	**4,02,000**	**3,53,522**

* Recovery of fees of Legal Remembrancer and High Court contribution payable by the Government of Orissa.

DETAILED ACCOUNT No. **XXI-a.—ADMINISTRATION OF JUSTICE.—COURT-FEES REALIZED IN CASH.**

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Process-servers' fees	4,000	7,000	10,600	9,080
Amins' fees	6,500	6,500	6,500	6,745
Other items	500	500	900	159
Recoveries on account of pauper suits	13,000	10,000	14,000	6,378
TOTAL—COURT-FEES REALIZED IN CASH ...	**24,000**	**24,000**	**32,000**	**22,362**

DETAILED ACCOUNT No. **XXI-b.—ADMINISTRATION OF JUSTICE.—GENERAL FEES, FINES AND FORFEITURES.**

	Rs.	Rs.	Rs.	Rs.
Petty copying fees	50	50	60	50
Fees of High Court and Subordinate Civil Courts ...	500	600	5,000	736
Magisterial fines	3,15,000	3,11,000	3,04,940	2,84,634
Other items	8,347	8,350	10,000	8,347
TOTAL—GENERAL FEES, FINES AND FORFEITURES ...	**3,23,897**	**3,20,000**	**3,20,000**	**2,93,767**

MAJOR HEAD—XXII.—JAILS AND CONVICT SETTLEMENTS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
JAILS		6,000	6,000	6,000	6,538
JAIL MANUFACTURES	XXII-a	5,50,000	6,10,000	5,50,000	5,26,481
RECOVERIES OF OVERPAYMENTS		350	350	350	354
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		...	...	...	...
DEDUCT—REFUNDS ...		—100	—800	—100	—400
TOTAL—JAILS AND CONVICT SETTLEMENTS.		**5,56,250**	**6,15,550**	**5,56,250**	**5,32,973**

DETAILED ACCOUNT No. **XXII-a.—JAILS AND CONVICT SETTLEMENTS.—JAIL MANUFACTURES.**

	Rs.	Rs.	Rs.	Rs.
Sale of jail manufactures	5,45,000	6,05,000	5,45,000	5,24,413
Miscellaneous	5,000	5,000	5,000	2,068
TOTAL—JAIL MANUFACTURES ...	**5,50,000**	**6,10,000**	**5,50,000**	**5,26,481**

MAJOR HEAD—XXIII.—POLICE.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS.	XXIII-a	3,600	50,000	39,957	...
CASH RECEIPTS UNDER THE ARMS ACT		...	...	...	...
FEES, FINES AND FORFEITURES	XXIII-b	44,000	46,000	43,925	41,510
RECOVERIES ON ACCOUNT OF VILLAGE POLICE ...	XXIII-c	8,68,424	7,63,160	8,05,896	...
CONTRIBUTION FOR RAILWAY POLICE ...		...	...	...	14,553
COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	XXIII-d	48,948	76,896	51,042	28,660
RECOVERIES OF OVERPAYMENTS		3,000	3,000	4,500	5,475
MISCELLANEOUS	XXIII-e	72,000	73,280	80,000	74,314
RECEIPTS IN ENGLAND		...	...	...	257
LOSS OR GAIN BY EXCHANGE...		...	120	...	—1
DEDUCT—REFUNDS ...		—2,000	—2,000	—2,000	—8,014
TOTAL—XXIII.—POLICE ...		10,37,972	10,10,456	10,23,320	1,56,754

DETAILED ACCOUNT No. XXIII-a.—POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS.

	Rs.	Rs.	Rs.	Rs.
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, ETC. ...	...	...	...	...
DITTO GENERAL POLICE FUND	3,600	50,000	39,957	...
TOTAL—POLICE SUPPLIED, ETC.	3,600	50,000	39,957	

DETAILED ACCOUNT No. XXIII-b.—POLICE.—FEES, FINES AND FORFEITURES.

	Rs.	Rs.	Rs.	Rs.
Receipts on account of stray cattle	25	25	25	88
Rents of pounds farmed out	9,000	9,000	9,000	9,029
Fees for headmen's rewards	300	300	300	125
Other miscellaneous fees and fines	34,675	36,675	34,600	32,268
TOTAL—FEES, FINES AND FORFEITURES ...	44,000	46,000	43,925	41,510

DETAILED ACCOUNT No. XXIII-c.—POLICE—RECOVERIES ON ACCOUNT OF VILLAGE POLICE.

	Rs.	Rs.	Rs.	Rs.
District Chaukidari Reward account	38,928	39,788	43,001	
Chota Nagpur " " "	6,87,275	6,81,578	7,51,740	
Road patrol account including Ghatwali	44,112	41,794	11,155	
Chaukidari uniform account	93,419	...		
Ghat chaukidari account at Jamtara	4,690	...		
TOTAL—RECOVERIES ON ACCOUNT OF VILLAGE POLICE ...	8,68,424	7,63,160	8,05,896	...

DETAILED ACCOUNT No. XXIII-d.—POLICE—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Rs.	Rs.	Rs.	Rs.
Contribution of passages recorded from the Government ...	1,200	1,200	...	
Passage contribution of Indian Police officers of Ex-Asiatic domicile including Aide-de-Camp to the Governor of Orissa payable by Government of Orissa.	4,032	4,019	3,600	
Contribution for leave salaries of Indian Police Officers of ex-Asiatic domicile payable by the Government of Orissa.	14,738	14,738	17,232	
Contribution for leave salaries of Indian Police Officers of Asiatic domicile payable by the Government of Orissa.	7,832	7,832	11,502	
Contribution for uniform and charge allowance of 12 Indian Police officers payable by the Government of Orissa.	1,512	1,512	1,512	
Contribution for leave salaries of East Indian Railway and Bengal and North-Western Railway Police payable by the Railway Board.	12,634	9,475	10,196	
Other miscellaneous contribution	7,000	7,000	7,000	
Recovery from the Government of Orissa the cost of police force deputed in connection with Bengal Nagpur Railway strike.	...	31,120		
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	48,948	76,896	51,042	28,660

DETAILED ACCOUNT No. XXIII-e.—POLICE—MISCELLANEOUS.

	Rs.	Rs.	Rs.	Rs.
General Police Reward	...	280	...	133
Rent on buildings	5,000	6,000	8,000	7,413
Miscellaneous	67,000	67,000	72,000	66,768
TOTAL—MISCELLANEOUS ...	72,000	73,280	80,000	74,314

MAJOR HEAD—XXVI.—EDUCATION.

SUMMARY BY GROUP MAJOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY	XXVI-a	2,18,000	2,18,000	2,07,000	2,09,166
B—SECONDARY	XXVI-b	3,12,000	3,11,800	2,91,000	3,15,180
C—PRIMARY (FEES—GOVERNMENT PRIMARY SCHOOLS).		100	100	100	9
D—SPECIAL	XXVI-c	8,700	8,700	7,600	8,598
E—GENERAL	XXVI-d	1,00,450	1,06,790	1,03,450	94,389
RECEIPTS IN ENGLAND		...	...	...	...
LOSS OR GAIN BY EXCHANGE... ...		...	...	...	...
DEDUCT—REFUNDS ...		—2,000	—2,000	—2,000	—1,658
TOTAL—XXVI.—EDUCATION ...		6,37,250	6,43,390	6,07,150	6,25,684

DETAILED ACCOUNT No. XXVI-a.—EDUCATION.—UNIVERSITY.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
FEES—GOVERNMENT ARTS COLLEGES	1,75,000	1,75,000	1,62,000	1,65,970
FEES—GOVERNMENT PROFESSIONAL COLLEGES	43,000	43,000	45,000	43,196
TOTAL—UNIVERSITY ...	2,18,000	2,18,000	2,07,000	2,09,166

DETAILED ACCOUNT No. XXVI-b.—EDUCATION.—SECONDARY.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
FEES—GOVERNMENT SECONDARY SCHOOLS—	Rs.	Rs.	Rs.	Rs.
High schools	3,01,000	3,00,000	2,84,000	3,03,308
Middle schools ... ... } English and vernacular	11,000	11,800	7,000	11,872
TOTAL—SECONDARY ...	3,12,000	3,11,800	2,91,000	3,15,180

DETAILED ACCOUNT No. XXVI-c.—EDUCATION.—SPECIAL.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
FEES AND OTHER RECEIPTS—GOVERNMENT SPECIAL SCHOOLS—				
Training schools ... ... } Other miscellaneous schools	1,700	1,700	1,300	1,684
Reformatory schools	7,000	7,000	6,300	6,915
TOTAL—SPECIAL ...	8,700	8,700	7,600	8,599

DETAILED ACCOUNT No. XXVI-d.—EDUCATION —GENERAL.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS :—				
From Indian States			...	...
" Other sources			...	...
" Private persons			...	...
TOTAL—CONTRIBUTIONS ...	...	...	...	...
INCOME FROM ENDOWMENTS	11,500	11,500	19,000	11,461
RECOVERIES OF OVERPAYMENTS	1,500	1,500	1,500	3,188
COLLECTION OF PAYMENTS FOR SERVICES RENDERED—	...	...	...	
(*i*) Receipt on account of Maithili Chair ...	5,075	5,075	5,075	
(*ii*) Foreign Service Contribution of Dr. Harichand ...	1,791	5,059	5,059	
(*iii*) Contribution payable by Orissa for leave and pension of Indian Educational Service officers in Orissa and other unforeseen receipts ...	8,884	8,956	1,966	
TOTAL—COLLECTION, ETC. ...	15,750	19,090	12,100	10,931
MISCELLANEOUS :—				
Sale-proceeds of books	200	200	150	1,620
Examination fees	56,500	56,500	47,000	56,070
Miscellaneous	15,000	18,000	23,700	11,119
TOTAL—MISCELLANEOUS ...	71,700	74,700	70,850	68,809
TOTAL—GENERAL ...	1,00,450	1,06,790	1,03,450	94,389

MAJOR HEAD—XXVII.—MEDICAL.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
INCOME FROM ENDOWMENTS		2,341	2,341	2,341	2,005
MEDICAL SCHOOL AND COLLEGE FEES	XXVII-a	59,830	59,800	60,300	59,022
HOSPITAL RECEIPTS	XXVII-b	75,380	52,920	61,140	49,608
RADIUM INSTITUTE RECEIPTS		8,300	8,300	8,000	7,509
MENTAL HOSPITAL RECEIPTS	XXVII-c	27,550	27,550	25,886	26,562
SALE OF MEDICINES		...	...	...	...
CONTRIBUTIONS		23,000	32,250	78,500	1,25,550
MISCELLANEOUS		7,000	7,000	7,000	4,775
RECOVERIES OF OVERPAYMENTS		1,000	500	1,000	1,140
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXVII-d	63,931	61,730	66,966	58,374
RECEIPTS IN ENGLAND		...	...	...	...
LOSS OR GAIN BY EXCHANGE		...	...	...	...
DEDUCT—**REFUNDS** ...		—500	—500	—500	—1,380
TOTAL—XXVII.—MEDICAL ...		2,67,832	2,51,891	3,10,633	3,33,165

DETAILED ACCOUNT No. XXVII-a.—MEDICAL—MEDICAL SCHOOL AND COLLEGE FEES.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Medical College fees	44,500	44,500	45,000	41,957
Medical School fees	11,300	11,300	10,300	11,608
Fees and fines of schools of Indian Medicine	4,030	4,000	5,000	5,457
TOTAL—MEDICAL SCHOOL AND COLLEGE FEES ...	59,830	59,800	60,300	59,022

DETAILED ACCOUNT No. XXVII-b—MEDICAL—HOSPITAL RECEIPTS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Itki sanatorium receipts	55,730	33,270	42,440	29,380
Other receipts	19,650	19,650	18,700	20,228
TOTAL—HOSPITAL RECEIPTS ...	75,380	52,920	61,140	49,608

DETAILED ACCOUNT No. XXVII-c.—MEDICAL—MENTAL HOSPITAL RECEIPTS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of manufactures	2,500	2,500	1,550	3,816
Other items	25,050	25,050	24,336	22,746
TOTAL—MENTAL HOSPITAL RECEIPTS ...	27,550	27,550	25,886	26,562

DETAILED ACCOUNT No. XXVII-d.—MEDICAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of services of Assistant and Sub-Assistant Surgeons.	35,458	35,458	40,306	51,207
Contribution payable by Orissa for post-graduate training of Assistant Surgeons	...	300		
Fees realized from X'ray examination	10,234	10,234	9,384	
Contribution for passages of officers transferred to and from other Governments.	1,200	840	600	
Leave contribution of officers in foreign service ...	6,200	6,200	7,772	
Leave contribution of officers in Orissa	7,560	6,000	7,560	7,167
Passage contribution of officers in Orissa	1,200	700	1,344	
Leave contribution payable by Orissa on account of Medical College Officers.	2,079	1,998	...	
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	63,931	61,730	66,966	58,374

MAJOR HEAD—XXVIII.—PUBLIC HEALTH.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF SERA AND VACCINES ...		49,000	48,500	51,000	45,452
CONTRIBUTIONS		15,050	15,050	13,250	11,016
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXVII-a	1,30,700	1,24,800	1,22,000	1,24,519
RECOVERIES OF OVERPAYMENTS		1,000	2,500	1,000	1,226
MISCELLANEOUS	XXVIII-b	7,000	9,000	65,000	8,481
DEDUCT—REFUNDS		—15	—474	—200	—6,832
TOTAL—XXVIII—PUBLIC HEALTH ...		2,02,735	1,99,376	2,52,050	1,83,862

DETAILED ACCOUNT No. XXVIII-a.—PUBLIC HEALTH.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Recovery of fees on account of work done by the Public Health Department on behalf of local bodies ...	80,000	74,000	1,22,000	
Recoveries on account of Health officers lent to local bodies ...	45,350	45,350		
Government share of fees for bacteriological work ...	3,650	3,650		
Leave Salary Contribution recoverable from Orissa on account of Public Health Circle.	1,700	1,800		
Total ...	1,30,700	1,24,800	1,22,000	1,24,519

DETAILED ACCOUNT No. XXVIII-b—PUBLIC HEALTH—MISCELLANEOUS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Gaya Pilgrim Lodging House Fund	...	...	56,000	
Deoghar Pilgrim Lodging House Fund	...	...	2,000	
Miscellaneous	7,000	9,000	7,000	
TOTAL—MISCELLANEOUS ...	7,000	9,000	65,000	8,481

MAJOR HEAD—XXIX.—AGRICULTURE.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	XXIX-a	3,88,019	3,62,847	3,47,602	1,91,165
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXIX-b	16,871	16,688	9,600	11,618
RECOVERIES OF OVERPAYMENTS		200	200	200	183
DEDUCT—REFUNDS		—500	—1,500	—500	—319
TOTAL—XXIX.—AGRICULTURE ...		4,04,590	3,78,235	3,56,902	2,02,647

DETAILED ACCOUNT No. XXIX-a.—AGRICULTURE.—AGRICULTURAL RECEIPTS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Receipts on account of experimental cultivation—				
Sale of manure and farm produce	1,05,000	90,000	1,00,000	72,287
Botanical and other public garden receipts	1,000	1,000	1,000	1,799
Other receipts	8,000	8,000	7,000	1,16,813
Receipts on account of public exhibitions and fairs ...	...	...	100	21
Receipts from well-boring operations	...	...	...	
Rent on buildings	...	...	200	245
Grant for entomological section	18,615	16,890	...	
Grants for Improvement of Sugarcane cultivation ...	1,41,039	1,19,558	1,45,568	
Grant for Rice Research Scheme	29,602	29,044	21,837	
Grant for Sugarcane Research Station	27,871	37,081	27,160	
Grant for economic enquiry into the cost of production of crops, etc.	...	3,537	3,615	
Grant for the scheme for investigation into malting and brewing qualities of improved barley.	...	...	...	
Grant for the scheme for investigation on possibilities of manufacturing Khandsari sugar by single method.	...	1,306	1,306	
Grant for marketing scheme	20,972	21,053	20,368	
Grant for Fruit Research Scheme	17,279	21,541	14,218	
Grant for the scheme for co-operative experiments on tobacco in India.	...	...	...	
Grant for the scheme for village enquiry regarding cattle and milk production and consumption.	...	...	...	
Grant for the scheme for analysis of indigenous fodder in Bihar.	4,980	4,788	4,790	
Grant for the scheme for investigation of sun hemp ...	480	200	440	
Grant for the scheme for the employment of special Agricultural staff for Jute districts.	13,181	5,849	...	
TOTAL—AGRICULTURAL RECEIPTS ...	3,88,019	3,62,847	3,47,602	1,91,165

DETAILED ACCOUNT No. XXIX-b.—AGRICULTURE.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Agriculture Receipts—	Rs.	Rs.	Rs.	Rs.
Receipts from well-boring operations	9,000	9,000	9,000	
Contribution for leave salaries and passage	4,981	4,906	600	
Contribution payable by the Government of Orissa for the marketing scheme.	2,890	2,782	...	
TOTAL—COLLECTION OF PAYMENT FOR SERVICES RENDERED	16,871	16,688	9,600	11,618

MAJOR HEAD—XXX—VETERINARY.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
VETERINARY COLLEGE AND SCHOOL FEES ...	XXX-a	8,905	8,450	1,08,672	1,02,215
OTHER RECEIPTS	XXXb	98,433	1,16,433		
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXX-c	91,000	79,000	83,000	77,793
RECEIPTS IN ENGLAND		...	...	...	
LOSS OR GAIN BY EXCHANGE		...	...	...	
DEDUCT—REFUNDS ...		—400	—400	—500	
TOTAL—XXX—VETERINARY ..		1,97,938	2,03,483	1,91,172	1,80,008

DETAILED ACCOUNT No. xxx-a—VETERIANAY—VETERINARY COLLEGE AND SCHOOL FEES.

College fees	7,705	7,372	...	...
Hospital fees	1,200	1,078	...	...
TOTAL—VETERINARY, etc.	8,905	8,450	...	...

DETAILED ACCOUNT No. XXX-b—VETERINARY.—OTHER RECEIPTS.

	Rs.	Rs.	Rs.	Rs.
Receipts on account of the sales of anti-rinderpest serum—	60,000	60,000	60,400	
Farm receipts	37,850	46,862	46,862	
Recoveries of payments	...	25	...	
Grant from Imperial Council of Agricultural Research for Veterinary Research Scheme.	583	9,546	1,410	
TOTAL—OTHER RECEIPTS ...	98,433	1,16,433	1,08,672	1,02,215

DETAILED ACCOUNT No. XXX-c—VETERINARY.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Rs.	Rs.	Rs.	Rs.
Recoveries on account of services of Assistant and Sub-Assistant Surgeons.	84,000	74,000	74,000	
Contribution from other Government for training of students—				
United Provinces	6,000	4,500	8,500	
Orissa	1,000	500	500	
Contribution for leave salaries	...	...	...	
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	91,000	79,000	83,000	77,193

MAJOR HEAD—XXXI.—CO-OPERATION.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
AUDIT FEES		...	...	...	
MISCELLANEOUS RECEIPTS	XXXIa	91,455	1,20,823	1,20,605	
DEDUCT—REFUNDS ...		...	...	...	
TOTAL—XXXI.—CO-OPERATION		91,455	1,20,823	1,20,605	89,665

DETAILED ACCOUNT No. XXXI-a—CO-OPERATION.—MISCELLANEOUS RECEIPTS.

Grant from the Government of India—	Rs.	Rs.	Rs.	Rs.
(1) For Co-operative and training education ...	23,589	22,914	22,877	
(2) For organisation of Cane-growers' Co-operative Societies	52,368	82,368	82,368	
(3) For development of Handloom Industry ...	8,138	6,625	8,000	
Other receipts	...	1,700	...	
Transfer from the deposit account of grants for economic development and improvement of rural areas.	7,360	7,216	7,360	
TOTAL—MISCELLANEOUS RECEIPTS	91,455	1,20,823	1,20,605	89,665

MAJOR HEAD—XXXII.—INDUSTRIES.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	XXXIIa	3,98,875	3,98,720	3,87,912	3,50,580
RECOVERIES OF OVERPAYMENTS		400	400	400	854
COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	xxxIIb	5,827	6,355	5,310	6,229
FISHERIES		1,000	866	1,000	1,017
RECEIPTS IN ENGLAND		...	...	...	
LOSS OR GAIN BY EXCHANGE		...	...	...	
DEDUCT—REFUNDS		—500	—500	—500	—742
TOTAL—XXXII.—INDUSTRIES ...		4,05,602	4,05,841	3,94,122	3,57,938

DETAILED ACCOUNT No. XXXII-a.—INDUSTRIES.—INDUSTRIES.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
1. Technical Education	41,485	41,129	45,581	42,879
2. Industrial Development—				
(a) Fees for services rendered to industrial concerns	...	...	...	...
(b) Receipts for demonstration factories	2,35,400	2,32,000	2,32,000	2,16,281
(c) Miscellaneous	2,000	2,000	1,000	2,078
(d) Receipts from Cottage and small scale woollen industries.	...	...	...	...
3. Receipt under the Sugarcane Act, 1934	1,700	1,700	1,700	1,820
4. Grants from Government of India—				
(a) Development of Handloom Industry ...	46,600	41,047	33,800	} 87,522
(b) Development of Sericulture	10,792	10,804	10,372	
(c) Sugar Excise Fund	43,798	47,190	44,830	
(d) Cottage and small scale woollen industries ...	17,100	19,850	18,629	
TOTAL—INDUSTRIES ...	3,98,875	3,98,720	3,87,912	3,50,580

DETAILED ACCOUNT No.—XXXII-b—INDUSTRIES—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Fees for engineering services	3,325	2,635	} 5,310	...
Contribution from Rewa Darbar for the training of their scholars.	2,502	3,720		
TOTAL—COLLECTION, etc. ...	5,827	6,355	5,310	...

MAJOR HEAD—XXXVI.—MISCELLANEOUS DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
FEES FOR INSPECTION OF STEAM BOILERS ...	XXXVI-a	1,35,890	1,35,590	1,25,800	1,26,981
FEES FOR THE REGISTRATION OF TRADE UNIONS ...		...	...	...	...
EXAMINATION FEES	XXXVI-b	4,600	4,600	1,260	1,608
MISCELLANEOUS		1,500	1,500	1,400	52,576
SALE OF STORES AND MATERIALS ...		...	...	...	...
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932		500	500	250	...
RECEIPTS IN ENGLAND		...	...	...	27
DEDUCT—REFUNDS ...		—750	—49,224	—50	—39
TOTAL—XXXVI.—MISCELLANEOUS DEPARTMENTS.		1,41,740	92,966	1,28,660	1,81,153

DETAILED ACCOUNT No.—XXXVI-a.—MISCELLANEOUS DEPARTMENTS—FEES FOR INSPECTION OF STEAM BOILERS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
1. Fees for inspection of Steam Boilers	1,25,000	1,25,000	} 1,20,800	1,16,811
2. Ditto ditto (Orissa) ...	5,390	5,090		5,183
3. Fees for survey of Inland Steam Vessels	5,000	5,000	} 5,000	4,987
4. Ditto ditto (Orissa) ...	500	500		...
TOTAL—FEES FOR INSPECTION OF STEAM BOILERS	1,35,890	1,35,590	1,25,800	1,26,981

DETAILED ACCOUNT No.—XXXVI-b—MISCELLANEOUS DEPARTMENTS—EXAMINATION FEES

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
LOCAL BODIES ACCOUNTANT'S EXAMINATION	284	284	260	
OTHER EXAMINATION	4,316	4,316	1,000	
TOTAL—EXAMINATION FEES	4,600	4,600	1,260	1,608

MAJOR HEAD—XXXIX.—CIVIL WORKS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS	16,06,547	8,12,596	8,07,986	10,49,018
DEDUCT—REFUNDS	—6,000	—6,000	—12,000	—10,291
TOTAL—XXXIX.—CIVIL WORKS ...	16,00,547	8,06,596	7,95,986	10,38,727

MAJOR HEAD—XLIII.—TRANSFERS FROM BIHAR FAMINE RELIEF FUND.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
TRANSFERS FROM BIHAR FAMINE RELIEF FUND	...	...	20,000	

MAJOR HEAD—XLIV.—RECEIPTS IN AID OF SUPERANNUATION.

SUMMARY BY MINOR HEADS.	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	XLIV-a	2,24,463	2,04,203	2,06,712	1,82,510
MISCELLANEOUS		...	...	20	60
RECEIPTS IN ENGLAND		...	...	...	1
LOSS OR GAIN BY EXCHANGE		...	...	...	...
DEDUCT—REFUNDS		...	—15	...	...
TOTAL—XLIV.—RECEIPTS IN AID OF SUPERANNUATION.		2,24,463	2,04,188	2,06,732	1,82,571

DETAILED ACCOUNT NO. **XLIV-a.—SUPERANNUATION—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES.**

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Contribution for passage of officers transferred to and from other Governments.	...	...	...	
Recoveries towards cost of pensions relating to other Governments (commuted value).	...	...	...	
Contributions of officers lent to foreign service... ...	29,000	28,700	27,700	26,450
Ditto of persons employed by the Court of Wards ...	...	...	...	
Pension contribution of the cess collecting establishment ...	3,300	3,270	2,500	3,269
Refund of gratuities on re-employment	74	84	84	42
Contribution for joint cadre officers deputed to Orissa ...	1,20,000	1,10,968	...	94,796
Other contributions	72,089	61,181	1,76,428	57,953
TOTAL—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	2,24,463	2,04,203	2,06,712	1,82,510

MAJOR HEAD XLV.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		12,000	12,000	12,000	48,353
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS.		32,000	32,000	29,400	33,905
SALE OF PLAIN PAPER USED WITH STAMPS ...		1,50,000	1,60,000	1,25,000	1,31,900
OTHER PRESS RECEIPTS	XLV-a	1,07,965	1,31,500	1,06,665	1,12,066
RECEIPTS IN ENGLAND		...	...	...	769
LOSS OR GAIN BY EXCHANGE		...	...	...	—4
DEDUCT—REFUNDS		—75	—18,001	—50	—100
TOTAL—XLV.—STATIONERY AND PRINTING.		3,01,890	3,17,499	2,73,015	3,26,889

DETAILED ACCOUNT NO. **XLV-a.—STATIONERY, Etc.—OTHER PRESS RECEIPTS.**

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Sale of rent receipt forms and service books	2,000	2,000	2,500	2,178
Miscellaneous	15,000	17,000	15,000	27,309
Recoveries on account of Printing work done for other Governments.	1,215	1,950	1,215	9,457
OTHER PRESS RECEIPTS—Carried over ...	18,215	20,950	18,715	38,944

DETAILED ACCOUNT No. **XLV-a—STATIONERY, Etc.—OTHER PRESS RECEIPTS**—*concld.*

SUMMARY BY MINOR HEADS.	**Budget Estimate, 1938-39.**	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	18,215	20,950	18,715	38,944
Printing works executed for Public Departments by Gaya Jail Press.	65,200	86,000	65,200	49,831
Printing works executed for Public Departments by Secretariat Press.	50	50	250	...
Advertisements	5,500	5,500	5,500	5,262
Sale proceeds of local Fund Cheque Books	1,000	1,000		
Work done for local and private bodies	18,000	18,000	17,000	18,029
TOTAL—OTHER PRESS RECEIPTS	**1,07,965**	**1,31,500**	**1,06,665**	**1,12,066**

MAJOR HEAD—XLVI.—MISCELLANEOUS.

SUMMARY BY MINOR HEADS.	Detailed Account No.	**Budget Estimate, 1938-39.**	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS		**3,07,063**	**3,07,063**	**3,82,000**	**3,03,399**
SALES OF OLD STORES AND MATERIALS		**1,542**	**6,760**	**1,312**	**2,938**
SALES OF LANDS AND HOUSES		**400**	**50**	**50**	[illegible]
FEES FOR GOVERNMENT AUDIT		**40,000**	**60,000**	**55,000**	**52,152**
RENTS RATES AND TAXES		**48,388**	**47,888**	**42,000**	**39,519**
OTHER FEES, FINES AND FORFEITURES		**45,000**	**45,000**	**27,000**	**44,395**
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANT FOR ECONOMIC DEVELOPMENT OF RURAL AREAS.		**4,00,000**	**4,38,000**	**6,96,587**	...
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	**xlvi-a**	**72,797**	**82,265**	**1,00,143**	**88,533**
RECOVERIES OF OVERPAYMENTS		**4,000**	**12,000**	**4,000**	**3,827**
MISCELLANEOUS	**xlvi-b**	**39,499**	**40,781**	**27,576**	**25,023**
CONTRIBUTIONS		...	**1,000**	...	...
RECEIPTS IN ENGLAND		...	**320**	...	...
LOSS OR GAIN BY EXCHANGE		...	...	...	**197**
DEDUCT—(1) **REFUND OF MISCELLANEOUS RECEIPTS.** (2) **REFUNDS OF LAPSED DEPOSITS ...**		—2,75,000	—2,75,000	—2,00,000	—3,96,686
TOTAL—XLVI.—MISCELLANEOUS		**6,83,689**	**7,66,127**	**11,35,668**	**1,63,318**

Detailed Account No. XLVI-a—MISCELLANEOUS.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of services of Deputy and Sub-Deputy Collectors.	3,000	3,839	3,000	
Contribution for leave salaries of officers on foreign service ...	12,754	12,754	18,000	
Recoveries on account of Chaukidari Establishment ...	...	...	...	
Land Acquisition Establishment	8,000	8,000	8,000	
Additional poddar at Sambalpur	...	...	...	
Contribution for passages of officers transferred to and from other Governments.	2,400	2,400	3,050	
Contribution payable by the Government of Orissa on account of I.C.S. candidates.	9,923	18,207	7,780	
Contribution for the passage of I.C.S. officers	3,592	3,937	3,600	
Contribution on account of leave salaries of I.C.S. officers ...	33,128	33,128	56,713	
TOTAL—COLLECTION OF PAYMENTS FOR SERVICES RENDERED	**72,797**	**82,265**	**1,00,143**	**88,533**

Detailed Account No. XLVI-b.—MISCELLANEOUS.—MISCELLANEOUS.

Summary by minor heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Rent of Circuit House	...	...	...	
Recoveries on account of irregularly used service stamps for private telegrams.	25	25	25	
Miscellaneous recoveries under the Public Demands Recovery Act.	...	...	100	
Record-room receipts	600	600	600	
Rebate on passage	15,000	15,000	9,000	
Sale proceeds of Darbar presents	36	76	71	
Recoveries of law charges other than those in pauper suits.	6,128	10,898	8,000	
Sale-proceeds of waste papers	60	32	30	
Recoveries from Wards Estates for business conducted by Legal Remembrancer.	...	...	...	
Receipts from General Management of private estates under Act X of 1892.	2,000	2,000	100	
Sale of elephants	...	...	...	
Sale of Forms	...	...	...	
Treasure Trove	150	150	150	
Sale of Tusks	...	...	...	
Receipts in connection with elections	500	2,000	500	
Other items	15,000	10,000	9,000	
TOTAL—MISCELLANEOUS ...	**39,439**	**40,781**	**27,576**	**25,023**

MAJOR HEAD—L.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

MISCELLANEOUS ADJUSTMENTS	Rs.	Rs.	Rs.	Rs.
TOTAL—L.—MISCELLANEOUS ADJUSTMENTS.	...	...	...	...

MAJOR HEAD—LI—EXTRAORDINARY RECEIPTS.

EXTRAORDINARY RECEIPTS	Rs.	Rs.	Rs.	Rs.
TOTAL—EXTRAORDINARY RECEIPTS	...	...	...	

BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1938-39

MAJOR HEAD—5—SALT.

SUB-HEAD UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS	...	...	...	...
TOTAL—5—SALT ..	...	...	...	...

DEMAND No. 15.

MAJOR HEAD—7.—LAND REVENUE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Land Revenue—

Rs. 10,62,856

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
CHARGES OF ADMINISTRATION.	Rs.	Rs.	Rs.	Rs.
A.—TAUZI ESTABLISHMENT.				
Pay of Establishment	1,32,000	1,30,000	1,35,000	1,32,552
Allowances ... ... Voted ...	50	80	130	598
Contingencies (contract)	...	...	...	...
Contingencies (Non-contract)	460	400	375	415
TOTAL—A ... Voted ...	1,32,510	1,30,480	1,35,505	1,33,565
B.—CERTIFICATE ESTABLISHMENT	49,800	49,500	49,500	49,872
C.—KANUNGO ESTABLISHMENT.				
Pay of Establishment	41,500	41,591	41,591	42,373
Allowance ... ... Voted ...	9,750	10,000	10,000	11,205
Contingencies (Non-contract)	5,500	5,500	4,950	5,643
TOTAL—C ... Voted ...	56,750	57,091	56,541	59,221
D.—PARTITION ESTABLISHMENT.				
Pay of Officers ... ... Voted ...	16,000	17,400	22,200	17,306
Pay of Establishment	33,000	32,600	32,600	32,002
Allowances ... ... Voted ...	6,300	6,700	7,330	6,542
Contingencies (Non-contract)	50,000	45,000	59,000	56,936
TOTAL—D ... Voted ...	1,05,300	1,01,700	1,21,130	1,12,786

7.—LAND REVENUE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
E.—MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892.				
Pay of Officers ... ... Voted ...	...	...	...	...
Pay of Establishment	11,820	12,742	15,742	16,033
Allowances ... ... Voted ...	80	120	240	266
Contingencies (Non-contract)	920	1,200	1,800	1,493
TOTAL—E ... Voted ...	12,820	14,062	17,782	17,792
F.—COLLECTION OF RATES AND CESSES.—COLLECTIONS.				
Pay of Establishment	17,500	17,000	17,840	15,597
Allowances ... ... Voted ...	4,600	4,500	4,700	3,764
Contingencies (Non-contract)	9,800	11,000	8,500	11,195
TOTAL—F ... Voted ...	31,900	32,500	31,040	30,556
G.—COLLECTION OF RATES AND CESSES—VALUATION AND REVALUATION.				
Pay of Officers ... ... Voted ...	7,300	9,500	7,620	8,984
Pay of Establishment	26,100	33,000	32,500	25,162
Allowances ... ... Voted ...	2,220	2,700	2,200	2,641
Contingencies (Non-contract)	5,780	8,000	8,000	9,867
TOTAL—G ... Voted ...	41,400	53,200	50,320	46,654
H.—*DEDUCT*—COST OF COLLECTION AND REVALUATION PAYABLE BY LOCAL FUNDS.	−73,300	−85,700	−81,360	−77,210
I.—MINING ESTABLISHMENT.				
Pay of establishment	3,919	3,800	3,800	
Allowances ... ... Voted ...	700	630	630	
Contingencies (Non-contract)	412	498	498	
TOTAL—I ...	5,031	4,928	4,928	
TOTAL—CHARGES OF ADMINISTRATION ...	3,62,211	3,57,761	3,85,386	3,73,236
MANAGEMENT OF GOVERNMENT ESTATES.				
A.—COLLECTION OF REVENUE—DISTRICTS OTHER THAN SANTAL PARGANAS.				
Pay of Officers ... ... *Charged* ...	...	...	...	...
Pay of Officers ... ... Voted ...	3,900	3,710	3,710	3,600
Pay of Establishment	83,500	83,000	83,000	82,195
Allowances ... ... *Charged* ...	...	...	...	...
Allowances ... ... Voted ...	9,700	10,200	9,900	10,774
Contingencies (Non-contract)	1,31,483	1,38,131	1,28,523	1,51,696
TOTAL—A ... Voted ...	2,28,583	2,35,041	2,25,133	2,48,265
TOTAL—A ... *Charged* ...	...	...	...	...

7.—LAND REVENUE.

Sub-heads under which the grant will be accounted for—		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
B.—COLLECTION OF REVENUE—SANTAL PARGANAS.					
Pay of Officers	Voted ...	...	...	...	...
Pay of Establishment	...	15,508	15,467	15,395	14,886
Allowances	Voted ...	35,334	32,000	34,000	24,405
Contingencies (Non-contract)	...	9,761	9,172	2,200	2,190
TOTAL B—	Voted ...	60,603	56,639	51,595	41,481
C.—OUTLAY ON IMPROVEMENTS—DISTRICTS OTHER THAN SANTAL PARGANAS.	Voted ...	58,500	55,100	55,100	51,638
D.—DITTO—SANTAL PARGANAS	Voted ...	37,696	42,585	42,585	41,886
E—TRANSFER TO KOLHAN MARKET FUND ...	...	22,650	14,149	24,132	...
TOTAL—MANAGEMENT OF GOVERNMENT ESTATES	Voted ...	4,08,032	4,03,514	3,98,545	3,83,270
	Charged ...	...	...	...	...
SURVEY, SETTLEMENT AND RECORD OPERATIONS.					
A.—SUPERINTENDENCE.					
Pay of Officers	*Charged* ...	...	...	...	...
Pay of Officers	Voted ...	...	...	...	...
Pay of Establishment	...	...	...	...	1,030
Allowances	*Charged* ...	...	...	...	...
Allowances	Voted ...	...	...	...	...
Contingencies—(Contract)	...	...	...	...	...
Contingencies (Non-contract)	...	...	...	...	...
TOTAL A—	Voted ...	...	...	...	1,030
	Charged ...	...	...	...	...
B.—SURVEY OFFICE AND TRAVERSE ESTABLISHMENT.					
Pay of Officers	Voted ...	10,200	9,600	10,665	10,092
Pay of Establishment	...	59,000	58,628	57,600	57,431
Allowances	Voted ...	2,600	2,534	3,527	2,544
Contingencies (Non-contract)	...	13,175	13,000	13,000	13,376
Deduct—Amounts recoverable from other Governments and Departments.		—3,000	—3,000	—3,000	—4,134
TOTAL B—	Voted ...	81,975	80,762	81,792	79,309

7.—LAND REVENUE.

Sub-heads under which the grant will be accounted for—		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
C.—REVISION SETTLEMENT OPERATIONS—CHOTA NAGPUR.					
Pay of Officers	*Charged*	*2,250*	*19,941*	*14,400*	*16,663*
Pay of Officers	Voted	300	11,395	9,570	16,917
Pay of Establishment	...	993	13,841	14,100	17,570
Allowances	*Charged*	...	*1,600*	*1,200*	*954*
Allowances	Voted	100	4,723	4,052	6,120
Contingencies (Non-contract)	...	1,865	24,000	19,930	75,112
Construction and repairs	...	...	...	...	
TOTAL—C	Voted	**3,258**	**53,959**	**47,652**	**1,15,728**
	Charged	*2,250*	*21,541*	*15,600*	*17,617*
D.—BIHAR RENT SETTLEMENT—					
Pay of Officers	*Charged*	*7,500*	*4,950*	...	...
Pay of Officers	Voted	18,820	22,273	...	...
Pay of Establishment	...	14,215	14,150	...	...
Allowances	*Charged*	*1,075*	*600*	...	...
Allowances	Voted	6,650	5,790	...	...
Contingencies	...	3,630	1,980	...	...
Construction and repairs	...	...	...	...	...
TOTAL—D	Voted	**43,315**	**44,193**	...	...
	Charged	*8,575*	*5,550*		
E.—MINOR SETTLEMENT OPERATIONS		**8,900**	**27,763**	**26,241**	**21,442**
F.—MAINTENANCE OF BOUNDARY PILLARS		**5,700**	**5,968**	**5,500**	**5,068**
G.—DEMARCATION OF BOUNDARY PILLARS BETWEEN BRITISH TERRITORIES, NEPAL AND INDIAN STATES.		...	...	**3,598**	
TOTAL—SURVEY, SETTLEMENT AND RECORD OPERATIONS	Voted	**1,43,148**	**2,12,645**	**1,64,783**	**2,22,577**
	Charged	*10,825*	*27,091*	*15,600*	*17,612*
LAND RECORDS—					
A.—MAINTENANCE OF LAND RECORDS.					
Pay of Establishment	Voted	...	...	...	
Allowances	Voted	...	...	...	
Contingencies—Non-contract	Voted	...	...	...	
TOTAL—A	Voted	...	...	...	
B.—LAND REGISTRATION.					
Pay of Establishment	Voted	26,000	25,050	24,902	25,341
Allowances	Voted	25	40	40	77
Contingencies—Non-contract	Voted	460	650	508	466
TOTAL—B	Voted	**26,485**	**25,740**	**25,450**	**25,884**
TOTAL—LAND RECORDS	Voted	**26,485**	**25,740**	**25,450**	**25,884**
ASSIGNMENT AND COMPENSATIONS	Voted	**1,01,500**	**1,20,000**	**2,01,500**	**84,038**
CHARGES IN ENGLAND—					
LEAVE SALARIES AND DEPUTATION PAY—					
High Commissioner	Voted	...	...	...	
	Charged	...	...	...	*13,088*
STERLING OVERSEAS PAY—					
High Commissioner	Voted	...	...	...	
	Charged	*5,200*	*2,880*	*3,320*	
STORES FOR INDIA—					
High Commissioner	Voted	120	440	480	520
	Charged	...	...	...	
OTHER CHARGES—					
Secretary of State	Voted	21,360	13,360	10,680	195
	Charged	...	...	...	
TOTAL—HIGH COMMISSIONER	Voted	**120**	**440**	**480**	**520**
	Charged	*5,200*	*2,880*	*3,320*	*13,088*
TOTAL—SECRETARY OF STATE	Voted	**21,360**	**13,360**	**10,680**	**195**
	Charged	...	...	...	
TOTAL—CHARGES IN ENGLAND	Voted	**21,480**	**13,800**	**11,160**	**715**
	Charged	*5,200*	*2,880*	*3,320*	*13,088*
LOSS OR GAIN BY EXCHANGE	Voted	...	...	...	—4
	Charged	...	...	...	*—69*
TOTAL	Voted	(a) **10,62,856**	**11,33,460**	**11,86,824**	**10,89,716**
TOTAL	*Charged*	*16,025*	*29,971*	*18,929*	*30,636*
TOTAL—7.—LAND REVENUE		(b) **10,78,881**	**11,63,431**	**12,05,744**	**11,20,352**

(a) This figure represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 10.

7.—LAND REVENUE—CHARGES OF ADMINISTRATION.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A.—TAUZI ESTABLISHMENT.	195	195	Clerks	1,33,400		1,36,020	
	5	5	Peons, duftries and servants	600		600	
			Temporary establishment	...		...	
			Leave salaries	...		...	
			Deduct—Probable savings	—2,000		—1,620	
			Pay of Establishment ...	1,32,000	1,30,000	1,35,000	1,32,552
			TRAVELLING ALLOWANCE	50		85	553
			Other allowances			45	45
			Allowances—Voted ...	50	80	130	598
			Contract contingencies	...		...	
			Contingencies—Contract ...	...	...	...	
			Miscellaneous contingencies (Non-contract) ...	460		375	
			Contingencies—Non-contract ...	460	400	375	415
			TOTAL ...	1,32,510	1,30,480	1,35,505	1,33,565
			Deduct—Recoveries on account of Establishment.	...	...	...	
			TOTAL—TAUZI ESTABLISHMENT ...	1,32,510	1,30,480	1,35,505	1,33,565
B.—CERTIFICATE ESTABLISHMENT.	62	62	Clerks	42,630		42,250	
	5	5	Servants	600		600	
			Temporary establishment	6,430		6,500	
			Travelling allowance	50		60	
			Other allowances	45		45	
			Contingencies—non-contract	45		45	
			TOTAL—CERTIFICATE ESTABLISHMENT.	49,800	49,500	49,500	49,872

7.—LAND REVENUE—CHARGES OF ADMINISTRATION—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
C.—KANUNGO ESTABLISHMENT.	32	32	Kanungos	40,080		39,840	
			Chainmen and measurers	...		...	
	1		Clerk	...		480	
			Temporary establishment	...		...	
			Increments and pay of substitutes ...	1,420		1,271	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	41,500	41,591	41,591	42,373
			TRAVELLING ALLOWANCE	9,750		10,000	11,105
			Other allowances			...	100
			Allowances—Voted ...	9,750	10,000	10,000	11,205
			Contingencies	5,500		4,950	
			Contingencies—Non-contract ...	5,500	5,500	4,950	5,643
			TOTAL—KANUNGO ESTABLISHMENT ...	**56,750**	**57,091**	**56,541**	**59,221**
D.—PARTITION ESTABLISHMENT.	6	7	Deputy and Sub-Deputy Collectors 2(350), 1(325), 2(300), 1(275), 1(260), 1(250), 1(200).	15,500		20,400	
			Special pay	500		1,800	
			Pay of Officers—Voted ...	16,000	17,400	22,200	17,306
	28	29	Clerks	18,000		17,610	
	12	12	Servants	1,440		1,440	
			Measuring establishment	...		...	
			Temporary establishment	13,560		13,550	
			Leave salaries	...		...	
			Pay of Establishment ...	33,000	32,600	32,600	32,002

7.—LAND REVENUE—CHARGES OF ADMINISTRATION—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
D.—PARTITION ESTABLISHMENT—*concld.*			TRAVELLING ALLOWANCE	4,100		4,330	4,310
			Other allowances	2,200		3,000	2,232
			Allowances—Voted ...	6,300	6,700	7,330	6,542
			Miscellaneous contingencies	50,000		59,000	
			Contingencies—Non-contract ...	50,000	45,000	59,000	56,936
			TOTAL ...	1,03,500	1,01,700	1,21,130	1,12,786
			Deduct—Recoveries of Partition Fees ...	...	...	...	
			TOTAL—PARTITION ESTABLISHMENT ...	**1,05,300**	**1,01,700**	**1,21,130**	**1,12,786**
E.—MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892.			Part pay of Deputy Collector	...		...	
			Pay of Officers—Voted ...	...	...	...	
	20	15	Clerks	9,812		13,298	
	12	9	Servants	1,224		1,584	
			Temporary establishment	360		360	
			Leave salaries	424		500	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	11,820	12,742	15,742	16,033
			TRAVELLING ALLOWANCE	80		195	214
			Grain compensation allowance	...		...	
			Other allowances	...		45	52
			Allowances—Voted ...	80	120	240	266
			Miscellaneous contingencies	920		1,800	
			Contingencies—Non-contract ...	920	1,200	1,800	1,493
			TOTAL—MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892.	**12,820**	**14,062**	**17,782**	**17,792**

7.—LAND REVENUE—CHARGES OF ADMINISTRATION—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
F.—COLLECTION	14	14	Clerks	9,782		10,030	
	35	35	Servants	4,200		4,200	
			Temporary establishment	3,518		3,610	
			Pay of Establishment ...	17,500	17,000	17,840	15,597
			TRAVELLING ALLOWANCE	600		700	458
			Other allowances	4,000		4,000	3,306
			Allowances—Voted ...	4,600	4,500	4,700	3,764
			Miscellaneous contingencies	9,800		8,500	
			Contingencies—Non-contract ...	9,800	11,000	8,500	11,195
			TOTAL—COLLECTION ...	31,900	32,500	31,040	30,556
G.—VALUATION AND REVALUATION.			Deputy and Sub-Deputy Collectors' special pay	7,300		7,620	
			Pay of Officers—Voted ...	7,300	9,500	7,620	8,984
			Clerks (temporary)	21,000		26,020	
			Servants (do.)	5,100		6,480	
			Temporary establishment	...		...	
			Pay of Establishment ...	26,100	33,000	32,500	25,162
			TRAVELLING ALLOWANCE	2,100		2,200	2,641
			Other allowance	120		...	
			Allowances—Voted ...	2,220	2,700	2,200	2,641
			Miscellaneous contingencies	5,780		8,000	
			Contingencies—Non-contract ...	5,780	8,000	8,000	9,867
			TOTAL—VALUATION, ETC. ...	41,400	53,200	50,320	46,654
I.—MINING ESTABLISHMENT.	1 1 1	1 1 1	Mining Inspector ... ... Mining Amin ... ... Clerk	3,919		3,800	
			Pay of Establishment ...	3,919	3,800	3,800	
			TRAVELLING ALLOWANCE Other allowances	700 ...		630 ...	
			Allowances—Voted ...	700	630	630	
			Miscellaneous contingencies	412		498	
			Contingencies—Non-contract ...	412	498	498	
			TOTAL—MINING ESTABLISHMENT ...	5,031	4,928	4,928	

7.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A.—COLLECTION OF REVENUE—DISTRICTS OTHER THAN SANTAL PARGANAS.	...	...	*Pay of officers*	...		...	
			Pay of officers—Charged	...	...	...	
	1	1	Deputy Collector and Sub-Deputy Collectors 1(325).	3,900		3,710	
			Pay of Officers—Voted ...	3,900	3,710	3,710	3,600
	62	62	Tahsildars	30,129		30,081	
	11	12	Overseers, Amins, etc.	6,547		6,139	
	30	30	Clerks	18,482		18,560	
	3	3	Servants	360		360	
	174	174	Patwaris and forest guards	20,178		20,243	
			Temporary establishment	9,011		8,635	
			Leave salaries	1,088		1,203	
			Add—Amount payable to the Forest Department.			...	
			Deduct—Probable savings	—2,295		—2,221	
			Pay of Establishment ...	83,500	83,000	83,000	82,195
			TRAVELLING ALLOWANCE			...	
			Other allowances			...	
			Allowances—Charged	...	...	...	...
			TRAVELLING ALLOWANCE	7,800		8,000	9,040
			Grain compensation allowance	...		...	
			Other allowances	...		45	1,734
			Commission on collection of rent	1,900		1,855	
			Allowances—Voted ...	9,700	10,200	9,900	10,774
			LOCAL CESS	1,08,919		1,07,543	
			Miscellaneous contingencies	7,000		7,245	
			Construction, repairs or rent of Khasmahal tahsil offices and quarters of establishment.	15,965		16,000	
			Deduct—Amount recoverable from the Central Government on account of rent for the Pusa estate.	—401		—2,265	
			Contingencies—Non-contract ...	1,31,483	1,38,131	1,28,523	1,51,696
			TOTAL ...	2,28,583	2,35,041	2,25,133	2,48,265
			Deduct—Recoveries	...	...	...	...
			Total ... { **Voted**	**2,28,583**	**2,35,041**	**2,25,133**	**2,48,265**
			Total ... { *Charged*	...	...	...	...
			TOTAL—COLLECTION OF REVENUE—DISTRICTS OTHER THAN SANTAL PARGANAS.	**2,28,583**	**2,35,041**	**2,25,133**	**2,48,265**
B.—COLLECTION OF REVENUE—SANTAL PARGANAS.	1	1	Superintendent, Hiranpur Market 1(300) + S. P. (120)	5,040		5,040	
	1	1	Tahsildar	840		840	
	2	2	Clerks	900		900	
	2	2	Servants	240		240	
	7	7	Deputy rangers and forest guards ...	3,100		3,074	
			Temporary establishment	808		613	
	22	22	Forest guards	4,080		4,188	
			Leave salaries	500		500	
			Pay of Establishment ...	15,508	15,467	15,395	14,886

7.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES—concld.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
B.—COLLECTION OF REVENUE—SANTAL PARGANAS—*concld.*			TRAVELLING ALLOWANCE	3,080		3,208	3,345
			Grain compensation allowance	...		...	
			Other allowances	2,700		2,800	21,060
			Commission on collection of rent	36,554		36,520	
			Deduct—Probable savings	—7,000		—8,528	
			Allowances—Voted ...	35,334	32,000	34,000	24,405
			Miscellaneous contingencies	9,000		1,654	
			Local cess	735		1,842	
			Construction, repairs, etc.	26		26	
			Deduct—Probable savings	...		—1,322	
			Contingencies—Non-contract ...	9,761	9,172	2,200	2,190
			TOTAL—COLLECTION OF REVENUE—SANTAL PARGANAS.	60,603	56,639	51,595	41,481
C.—OUTLAY ON IMPROVEMENTS.			Grants to districts other than Santal Parganas	51,200		51,200	
			Grant for Kadam Kuan Improvement and Bankipur Maidan.	500		500	
			Miscellaneous (outside Board's contract grant)...	6,800		3,400	
			TOTAL—OUTLAY ON IMPROVEMENTS*	58,500	55,100	55,100	51,638

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
						Rs.	
A.—SUPERINTENDENCE.			*Director of Land Records and Surveys* ...				
			Special pay				
			Officer on special duty				
			Pay of Officers—Charged			...	
			Carried over ...	...	...	...	

*This sub-head is also a primary unit of appropriation.

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...			...	
A.—SUPERINTENDENCE—*concld.*			Personal Assistant to the Director ...			...	
			Special pay				
			Pay of Officers—Voted ...	...	...	...	
			Clerks				
			Shorthand pay				
			Servants				
			Leave salaries				
			Pay of Establishment ...	...	...	...	1,030
			TRAVELLING ALLOWANCE				
			Cost of passages granted under the Superior Civil Services Rules, 1924.				
			Allowances—Charged	...	...	...	
			TRAVELLING ALLOWANCE				
			Grain compensation allowance ...				
			Other allowances				
			Allowances—Voted ...	...	...	...	
			Contract contingencies				
			Contingencies—Contract ...	...	...	...	
			Miscellaneous contingencies (Non-contract) ...				
			Contingencies—Non-contract ...	...	...	...	
			TOTAL ...	...	...		
			TOTAL ... Voted ...	...	...	...	1,030
			TOTAL—Charged	...	...	...	
			TOTAL—SUPERINTENDENCE ...	...	...	...	...

7.—LAND REVENUE—SURVEY SETTLEMENT AND RECORD OPERATIONS—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary Units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
B.—SURVEY OFFICE AND TRAVERSE ESTABLISHMENT.	1	1	Deputy Director of Surveys, 1(700) ...	9,000		9,465	
			Special pay...	1,200		1,200	
			Probable savings	...		...	
			Pay of Officers—Voted ...	10,200	9,600	10,665	10,092
	76	75	Supervisors, draftsmen, estimators, clerks, surveyors, etc.	44,465		42,252	
	16	16	Servants	2,341		2,338	
			Temporary establishment—				
	33	20	(1) Traverse Survey	1,572		2,282	
	55	55	D r wing Office	12,359		12,029	
			Leave salaries	653		560	
			Deduct—Probable savings	—2,390		—1,861	
			Pay of Establishment	59,000	58,628	57,600	57,431
			TRAVELLING ALLOWANCE	2,000		3,027	2,057
			Grain compensation allowance	...		...	
			Other allowances	600		500	487
			Allowances—Voted ...	2,600	2,534	3,527	2,544
			Customs duty on imported stores ...	...		100	
			Rents, rates and taxes	...		...	
			Cost of mathematical instruments ...	350		560	
			Service postage and telegrams	1,000		850	
			Purchase of printing machine	...		...	
			Purchase of tents, stores, etc.	150		150	
			Miscellaneous contingencies (Drawing Office) ...	7,894		5,716	
			Miscellaneous contingencies (Traverse Survey)...	4,781		7,480	
			Additional charges to be paid to the Survey of India.	...		...	
			Deduct—Amount to be contributed by the Forest Department.	...		...	
			Deduct—Probable savings	—1,000		—1,856	
			Contingencies—Non-contract ...	13,175	13,000	13,000	13,376
			Deduct—Amount recoverable from other Governments and Departments—				
			(1) Contribution payable by Orissa Government	—2,250	—2,250	—2,250	
			(2) „ „ Forest Department ...	—750	—750	—750	
			TOTAL ...	—3,000	—3,000	—3,000	—4,134
			TOTAL—SURVEY OFFICE AND TRAVERSE ESTABLISHMENT.	**81,975**	**80,762**	**81,792**	**79,309**

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary Units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
C.—REVISION SETTLEMENT OPERATIONS—CHOTA NAGPUR.			*Settlement Officer ... ...*	*2,100*		*12,900*	
			Assistant Settlement Officer	...		...	
			Special pay	*150*		...	
			Overseas pay	...		*1,500*	
			Pay of Officers—Charged ...	*2,250*	*19,941*	*14,400*	*16,663*
			Assistant Settlement Officer	250		7,900	
			Special pay	50		1,670	
			Leave salaries	...		...	
			Pay of Officers—Voted ...	300	11,395	9,570	16,917
			Office establishment at headquarters ...	850		7,880	
			Servants at headquarters	143		1,380	
			Kanungos and Inspectors	...		540	
			Police Guards	...		...	
			Leave salaries	...		4,300	
			Pay of establishment ...	993	13,841	14,100	17,570

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary Units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
C.—REVISION SETTLEMENT OPERATIONS—CHOTA NAGPUR—*concld.*			*TRAVELLING ALLOWANCE ... ...*			*1,200*	*670*
			Cost of passages granted under the Superior Civil Services Rules, 1924.				*284*
			Allowances—Charged ...	...	*1,600*	*1,200*	*954*
			TRAVELLING ALLOWANCE			3,300	4,836
			Grain compensation allowance			...	
			Other allowances	100		752	1,293
			Allowances—Voted ...	100	4,723	4,052	6,129
			JOB (CONTRACT) WORK	369		11,531	
			Rents, rates and taxes	...		6,366	
			Purchase of mathematical and other instruments	...		...	
			Service postage and telegram charges ...	...		700	
			Purchase of tents, stores, etc.	...		...	
			Petty construction and repairs	...		...	
			Binding charges	...		...	
			Miscellaneous contingencies	1,496		1,333	
			Contingencies—Non-contract ...	1,865	24,000	19,930	75,112
			Works	...		...	
			Petty construction and repairs	...		...	
			Construction and Repairs ...	...	...	...	
			TOTAL ... Voted ...	3,258	53,959	47,652	1,15,728
			TOTAL ... Charged ...	*2,250*	*21,541*	*15,600*	*17,617*
			TOTAL—REVISION SETTLEMENT OPERATIONS—CHOTA NAGPUR.	5,508	75,500	63,252	1,33,345
			Pay of Officers—(Charged).				
D.—BIHAR RENT SETTLEMENT.	1	1	*Settlement Officer 1(1,500) ... ...*	*7,500*			
			Assistant Settlement Officer	...			
			Leave salaries	...			
			Total—Pay of Officers—(Charged) ...	*7,500*	*4,950*		
			Pay of Officers—(Voted).				
			Settlement Officer	...			
			Assistant Settlement Officers 1(500), 6(400), 12(250).	18,820			
			Leave salaries	...			
			Total—Pay of Officers—(Voted) ...	18,820	22,273		

7.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—concld.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
D.—BIHAR RENT SETTLEMENT—*concld.*			**Pay of Establishment.**	Rs.	Rs.	Rs.	Rs.
			Office Establishment at headquarters ...	1,350			
			" " mufassil	10,220			
			Servants at headquarters	305			
			" mufassil	2,340			
			Kanangoes and Inspectors	...			
			Police guards	...			
			Leave salaries	...			
			Total—Pay of Establishment ..	14,215	14,150		
			Allowances—(Charged).				
			TRAVELLING ALLOWANCE	*1,075*			
			Cost of passages, etc.	...			
			Total—Allowances—(Charged). ...	*1,075*	*600*		
			Allowances—(Voted).				
			Travelling allowance	6,650			
			Grain compensation allowance	...			
			Other allowances	...			
			Total—Allowances—(Voted) ...	6,650	5,790		
			Contingencies—Non-contract.				
			Job (Contract) work	...			
			Other contingencies (non-contract)— Rents, rates and taxes	200			
			Service, Postage and Telegram charges ...	600			
			Purchase of Tents, Stores, etc.	...			
			Cost of mathematical instruments ...	...			
			Miscellaneous contingencies	2,830			
			Total—Contingencies—(Non-contract) ...	3,630	1,980		
			TOTAL ... Voted ...	43,315	44,193		
			TOTAL ... *Charged* ...	*8,575*	*5,550*		
			TOTAL—BIHAR RENT SETTLEMENT ...	**51,890**	**49,743**		

7.—LAND REVENUE—LAND RECORDS.

SUB-HEADS. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			(SAMBALPUR).			Rs.	
A.—MAINTENANCE OF LAND RECORDS.		...	Superintendent and assistant superintendent ...			...	
		...	Revenue inspectors			...	
		...	Patwaris			...	
			Clerks			...	
		...	Servants			...	
			Temporary establishment			...	
			Leave salaries			...	
			Deduct—Probable savings			...	
			Pay of Establishment ...			...	
			Carried over ...			...	

7.—LAND REVENUE—LAND RECORDS—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...			...	
			TRAVELLING ALLOWANCE				
			Grain compensation allowance				
			Other allowances				
			Allowances—Voted ...	...	...	...	
			Miscellaneous contingencies	...	...	...	
			Contingencies—Non-contract ...	...	...	...	
			TOTAL ...			...	
			Deduct—Recoveries on account of services of Patwaris.			...	
			TOTAL—MAINTENANCE OF LAND RECORDS.	...	...	...	
B.—LAND REGISTRATION.	39	39	Clerks	24,000		23,187	
	6	6	Servants	720		720	
			Leave salary	740		995	
			Temporary establishment	540		...	
			Deduct—Probable savings			...	
			Pay of Establishment ...	26,000	25,050	24,902	25,341
			TRAVELLING ALLOWANCE	25		40	77
			Other allowances	...		...	
			Allowances—Voted ...	25	40	40	77
			Miscellaneous contingencies	460		508	
			Contingencies—Non-contract ...	460	650	508	466
			TOTAL ...	26,485	25,740	25,450	25,884
			Deduct—Probable savings	...	...	...	
			TOTAL—LAND REGISTRATION ...	26,485	25,740	25,450	25,884

7.—LAND REVENUE—ASSIGNMENTS AND COMPENSATIONS.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
ASSIGNMENTS AND COMPENSATIONS.			Pensions in lieu of resumed lands	6,000		6,000	
			Malikana or allowances to excluded proprietors	95,500		95,500	
			Purchase of Bikspur area in Monghyr ...	...		1,00,000	
			Inamdars and other grantees	...		...	
			TOTAL—ASSIGNMENTS AND COMPENSATIONS *	1,01,500	1,20,000	2,01,500	84,035

* The minor head is also a primary unit of appropriation.

DEMAND No. 16.

MAJOR HEAD—8.—PROVINCIAL EXCISE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Provincial Excise.

Rs. 13,13,174.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.					
Pay of officers	Voted ...	34,704	34,882	30,397	31,903
Pay of Establishment ...	...	31,807	31,700	31,260	31,328
Allowances	Voted ...	8,828	9,278	9,278	8,420
Contingencies—Contract ...	...	3,500	3,500	3,500	3,484
Contingencies—Non-contract	...	3,955	3,855	3,855	2,014
TOTAL—SUPERINTENDENCE	Voted ...	82,794	83,215	78,290	77,149
DISTRICT EXECUTIVE ESTABLISHMENT.					
Pay of officers	Voted ...	92,716	89,000	1,00,714	94,232
Pay of Establishment	...	6,35,585	6,34,000	6,29,460	6,25,199
Allowances	Voted ...	2,92,198	2,98,948	2,94,648	2,93,429
Contingencies—Contract	...	20,200	20,200	20,200	21,776
Contingencies—Non-contract	...	18,501	13,701	17,676	17,245
Expenditure in connection with the collection of excise duty on sugar.		9,251	9,326	9,324	
Deduct—Cost of establishment in connection with the collection of excise duty on sugar debitable to the Central Government.		−9,251	−9,326	−9,324	−9,326
Deduct—Amount transferred to 5—Salt (Central) ...				...	
TOTAL—DISTRICT EXECUTIVE ESTABLISHMENT	Voted ...	10,59,150	10,55,849	10,62,698	10,42,555
COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT.*	Voted ...	1,68,630	1,55,112	1,55,112	1,59,078
PURCHASE OF GANJA AND OTHER DRUGS*	Voted ...	...	...	...	
COMPENSATIONS	Voted ...	600	600	500	52
CHARGES IN ENGLAND.					
STORES FOR INDIA—					
High Commissioner	Voted ...	2,000	2,000	2,000	2,082
TOTAL CHARGES IN ENGLAND ...	Voted ...	2,000	2,000	2,000	2,082
LOSS OR GAIN BY EXCHANGE	...	...	...	...	−11
TOTAL—8.—PROVINCIAL EXCISE	Voted ...	(a) 13,13,174	12,96,776	12,98,600	12,80,905

* These minor heads are also primary units of appropriation

(a) This amount represents the amount of this demand and is the total figure in the General Abstract at page 10.

8.—PROVINCIAL EXCISE—SUPERINTENDENCE.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.*	1	1	Deputy Commissioner	12,320		11,640	
	1	1	Additional Deputy Commissioner	12,000		10,290	
	1	1	Personal Assistant (500)	7,984		6,067	
			Special pay (100)	1,200		1,200	
			Leave salary	1,200		1,200	
			Pay of Officers—Voted ...	34,704	34,882	30,397	31,903
	1	1	Inspector and sub-inspector 1(300) ...	3,600		3,600	
			Special pay	...		...	
	19	20	Clerks	23,751		23,119	
			Shorthand pay	1,440		1,440	
	17	17	Servants	2,856		2,856	
			Leave salaries	160		160	
			Temporary establishment	...		85	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	31,807	31,700	31,260	31,328
			TRAVELLING ALLOWANCE	8,750		9,200	8,370
			Grain compensation allowance	...		...	
			Other allowances	78		78	50
			Allowances—Voted ...	8,828	9,278	9,278	8,420
			Contract contingencies	3,500		3,500	
			Contingencies—Contract ...	3,500	3,500	3,500	3,484
			SECRET SERVICE EXPENDITURE	1,800		1,800	
			Customs duty on imported stores	505		505	
			Miscellaneous contingencies (non-contract) ...	1,400		1,350	
			Cost of testing mathematical instruments ...	...		...	
			Purchase of instruments	200		200	
			Purchase of typewriters	...		...	
			Purchase of cycles	50		...	
			Contingencies— Non-contract ...	3,955	3,855	3,855	2,014
			TOTAL—SUPERINTENDENCE ...	82,794	83,215	78,290	77,149

* There are no sub-heads under this minor head.

The pay and allowances of the Commissioner of Excise is provided under the head 25—General Administration—*vide p.* 86.

8.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE ESTABLISHMENT.	16	16	Superintendents 1(750), 3(600), 2(550), 1(450), 3(340), 2(300), 4(260).	81,396		90,394	
	3	3	Deputy Superintendents 3(170)	6,120		6,120	
			Leave salaries	7,200		7,200	
			Deduct—Probable savings	—2,000		—3,000	
			Pay of Officers—Voted ...	92,716	89,000	1,00,714	94,232
	330	330	Inspectors and sub-inspectors	3,55,200		3,55,800	
	84	84	Clerks	58,622		57,160	
	215	215	Assistant sub-inspectors	54,672		54,672	
	968	968	Servants	1,57,848		1,57,848	
			Temporary establishment—				
			For Ganja cultivation	16,378		20,000	
			For tree tax system	780		780	
			For one inspector at Ranchi	235		1,200	
			Deduct—Probable savings	—8,200		—18,000	
			Pay of Establishment ...	6,35,535	6,34,000	6,29,460	6,25,199
			TRAVELLING ALLOWANCE	2,50,550		2,53,000	2,56,592
			Grain compensation allowance	...		...	
			Rewards	36,512		36,512	
			Other allowances	5,136		5,136	36,837
			Allowances—Voted ...	2,92,198	2,98,948	2,94,648	2,93,429
			Boat maintenance	...		...	
			Petty repairs	1,100		1,100	
			Petty stores for motor launch	...		...	
			Contract contingencies	19,100		19,100	
			Contingencies—Contract ...	20,200	20,200	20,200	21,776
			Purchase of typewriters	500		...	
			Rent, rates and taxes	1,001		876	
			Miscellaneous contingencies (non-contract) ...	6,750		6,750	
			Contribution to the Police Training College, Hazaribagh, for the training of the excise cadets	7,800		7,800	
			Prizes to excise cadets at Rs. 50, for each half-year	150		150	
			Contribution to the Police Department for the training of excise cadets in Nathnagar school	...		...	
			Hire of conveyance for carrying forces in excise raid	2,100		2,100	
			Purchase of tents	200		...	
			Contingencies—Non-contract ...	18,501	13,701	17,676	17,245
			TOTAL ...	10,59,150	10,55,849	10,62,698	10,51,881
EXPENDITURE IN CONNECTION WITH THE COLLECTION OF EXCISE DUTY ON SUGAR.	1	1	Special officer	3,000		2,700	
			Pay of officer—Voted ...	3,000		2,700	
	8	8	Clerks	} 2,424		} 2,424	
	2	2	Peons				
			Pay of establishment ...	2,424		2,424	
			Travelling allowance	2,627		3,000	
			Allowances—Voted ...	2,627		3,000	
			Contract—Contingencies	1,200		1,200	
			Contingencies—Contract ...	1,200		1,200	
			TOTAL—EXPENDITURE IN CONNECTION WITH THE COLLECTION OF EXCISE DUTY ON SUGAR	9,251	9,326	9,324	
			Deduct—Cost of establishment in connection with the collection of excise duty on sugar debitable to the Central Government.	—9,251	—9,326	—9,324	—9,326
			Deduct—Amount transferred to 5—Salt (Central			...	
			TOTAL—DISTRICT EXECUTIVE ESTABLISHMENT	**10,59,150**	**10,55,849**	**10,62,698**	**10,42,555**
COMPENSATIONS*			Rent of French Lodge	...		...	
			Compensations	600		500	
			COMPENSATIONS	**600**	**600**	**500**	**52**

*This minor head is also primary unit of appropriation.

DEMAND No. 27.

MAJOR HEAD—9.—STAMPS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Stamps—Rs. 1,75,516.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment	7,450	7,800	7,800	7,179
Allowances ... ... Voted ...	...	...	...	11
Contingencies—Non-contract ... ... —	3,100	3,100	3,600	3,109
TOTAL—SUPERINTENDENCE ...	10,550	10,900	11,400	10,299
NON-JUDICIAL—				
COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES* ... Voted ...	15,000	15,000	14,500	14,155
CHARGES FOR SALE OF STAMPS.				
Discount on sale of Adhesive stamps	6,000	6,000	6,000	5,619
Discount on sale of special overprinted revenue stamps	...	...	...	389
Discount on sale of impressed stamps	46,000	46,000	53,000	45,618
TOTAL—CHARGES FOR SALE OF STAMPS ...	52,000	52,000	59,000	51,626
TOTAL—Non-Judicial ...	67,000	67,000	73,500	65,781
JUDICIAL—				
COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES*	40,766	43,000	45,000	43,078
CHARGES FOR SALE OF STAMPS.				
Discount on sale of court-fee stamps	54,000	52,000	56,000	51,113
Discount on sale of stamps for copies	3,200	3,200	3,450	3,066
TOTAL—CHARGES FOR SALE OF STAMPS ...	57,200	55,200	59,450	54,179
TOTAL—Judicial ...	97,966	98,200	1,04,450	97,257
TOTAL—9.—STAMPS ...	1,75,516	1,76,100	(a)1,89,350	1,73,337

9.—STAMPS—SUPERINTENDENCE.

SUB-HEADS. (1)	Strength, 1937-38. (2)	Strength, 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
SUPERINTENDENCE.	10	10	Clerks	Rs. 7,210	Rs.	Rs. 7,560	Rs.
			Pressman	...		...	
	2	2	Servants	240		240	
			Pay of Establishment ...	7,450	7,800	7,800	7,179
			TRAVELLING ALLOWANCE ...	...	...	...	11
			Other allowances	...	...	...	
			Allowances—Voted	...	...	...	11
			Freight charges of non-postal stamps ...	2,050		2,550	
			Other contingencies (Non-contract) ...	1,050		1,050	
			Contingencies—Non-contract ...	3,100	3,100	3,600	3,109
			Miscellaneous contingencies			...	
			Contingencies—Contract ...	...	...	...	
			TOTAL—SUPERINTENDENCE ...	10,550	10,900	11,400	10,299

* These minor heads are also primary units of appropriation.

(a) This figure represents the amount of this demand, and is also the amount in the General Abstract at page 10.

DEMAND No. 17.

MAJOR HEAD 10.—FOREST.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Forest—3,96,965.

SUMMARY BY MAJOR HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
10.—FOREST	Voted ...	(a)3,96,965	4,05,385	4,13,466	3,75,200
	Charged	*2,06,297*	*1,66,197*	*1,69,589*	*1,44,455*
TOTAL—10.—FOREST ...		**(b)6,03,262**	**5,71,582**	**5,83,055**	**5,19,655**

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
CONSERVANCY AND WORKS.					
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.		Rs.	Rs.	Rs.	Rs.
Timber		7,600	7,500	10,320	4,269
Firewood and charcoal		...	...	...	
Bamboos		100	100	...	
Grass and other minor produce		1,900	2,050	1,600	1,838
TOTAL—TIMBER, ETC.		**9,600**	**9,650**	**11,920**	**6,107**
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS AND PURCHASERS		**27,520**	**26,000**	**27,520**	**21,037**
III.—COMMUNICATIONS AND BUILDINGS.					
Roads and Bridges	Major Works ...	...	...	..	3
	Minor Works ...	1,500	6,150	5,758	2,722
	Repairs... ...	26,500	25,255	26,500	23,403
Buildings	Major Works ...	...	...	...	...
	Minor Works ...	1,500	8,955	11,130	8,535
	Repairs	18,447	18,250	18,000	17,837
Other works	Original	1,129	1,008	1,008	666
	Repairs	2,295	2,280	2,300	2,428
TOTAL—COMMUNICATIONS AND BUILDINGS		**51,371**	**61,898**	**64,696**	**55,594**
IV.—LIVE-STOCK, STORES AND TOOLS AND PLANTS.					
Purchase of cattle		...	...	...	...
Feed and upkeep of cattle		700	670	800	742
Purchase of stores, tools and plant		6,500	5,374	5,374	8,483
TOTAL—LIVE-STOCK, STORES AND TOOLS AND PLANT ...		**7,200**	**6,044**	**6,174**	**9,225**
Carried over ...		95,691	1,03,592	1,10,310	91,963

(a) This amount represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 10.

MAJOR HEAD—10.—FOREST—*contd.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	95,691	1,03,592	1,10,310	91,963
V.—ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS.				
Demarcation ... ... { Original	5,050	6,200	6,200	7,936
Demarcation ... ... { Maintenance of boundaries ...	4,220	7,915	7,845	8,987
Survey	...	...	...	3,028
Compensation for land and rights	600	1,231	1,281	420
Working plans	4,535	3,800	4,000	2,736
Regeneration—				
(*i*) Establishing natural forest	6,216	3,781	8,750	7,993
(*ii*) Sowing and planting	2,450	3,085	222	...
Aforestation	...	...	...	...
Protection from fire	7,800	7,430	7,800	5,848
Other works (Silviculture)	13,068	7,574	12,100	7,667
Deduct—Probable savings	—4,000	...	—4,000	...
TOTAL—ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS.	39,939	41,016	44,198	44,615
VI.—MISCELLANEOUS.				
Drift and waif wood and confiscated forest produce	65	40	30	10
Rent of forests and payments to share-holders in forests managed by Government.	5,862	6,577	5,500	7,007
Law charges	100	414	...	57
Grain compensation allowance	...	...	...	...
Clothing	3,060	3,147	3,114	2,521
Other charges...	11,553	10,632	11,955	8,148
Revenue foregone by free grants	430	320	300	123
Deduct—Probable savings	...	...	...	...
TOTAL—MISCELLANEOUS ...	21,070	21,130	20,899	17,866
VII.—SUSPENSE.				
Work advance	200	200	600	170
Deduct—Recoveries of work advance	—200	—200	—600	—170
TOTAL—SUSPENSE ...	...	...	...	...
DEDUCT—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT	...	...	...	—1,775
TOTAL—CONSERVANCY AND WORKS	1,56,700	1,65,738	1,75,407	1,52,669

MAJOR HEAD—10.—FOREST—*concld.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
ESTABLISHMENTS.					
Pay of Officers	*Charged* ...	*1,37,685*	*1,16,610*	*1,28,429*	*1,01,735*
Pay of Officers	Voted ...	34,000	27,892	27,702	29,935
Subordinate forest and depot establishment		1,03,342	1,01,652	1,03,652	93,600
Office establishment		52,098	53,133	51,525	50,938
Allowances	*Charged* ...	*22,972*	*16,707*	*15,000*	*17,722*
Contribution for passages of officers, etc.	*Charged* ...	...	...	...	...
Allowances	Voted ...	28,665	30,250	30,500	27,045
Contingencies—Non-contract	Voted ...	22,000	23,000	21,000	19,646
	Charged ...	...	...	...	*50*
Cost of training forest probationers		...	...	...	...
Deduct—**Amount recoverable from Khasmahal Department** ...		...	...	...	...
TOTAL—ESTABLISHMENTS	Voted ...	**2,40,105**	**2,35,927**	**2,34,379**	**2,21,164**
	Charged ...	*1,60,657*	*1,33,317*	*1,43,429*	*1,19,507*
CHARGES IN ENGLAND.					
Leave Salaries and deputation pay—					
High Commissioner	Voted ...	...	3,560	3,520	1,229
	Charged ...	*23,880*	*16,160*	...	*11,902*
Sterling overseas pay—					
High Commissioner	Voted ...	...	...	...	...
	Charged ...	*21,760*	*16,720*	*26,160*	*13,180*
Stores for India—					
High Commissioner	Voted ...	...	...	...	...
	Charged ...	...	...	...	...
Other charges—					
High Commissioner	Voted ...	160	160	160	147
	Charged ...	...	...	...	...
Total—High Commissioner	Voted ...	**160**	**3,720**	**3,680**	**1,376**
	Charged ...	*45,640*	*32,880*	*26,160*	*25,082*
TOTAL—CHARGES IN ENGLAND	Voted ...	**160**	**3,720**	**3,680**	**1,376**
	Charged ...	*45,640*	*32,880*	*26,160*	*25,082*
Loss or gain by exchange	Voted ...	...	...	...	**—9**
	Charged ...	...	..	...	*—134*
TOTAL	Voted ...	**3,96,965**	**4,05,385**	**4,13,466**	**3,75,200**

10.—FOREST—ESTABLISHMENTS.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a)				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	*1*	*1*	*Conservator (2,150)*	*25,800*		*25,800*	
	9	*9*	*Superior officers 1(1,350), 1(1,250), 1(1,150), 2(1,100), 3(900).*	*1,06,698*		*1,00,829*	
			Special pay	*1,800*		*1,800*	
			Overseas pay	*3,387*		...	
			Deduct—*Probable savings*	...		...	
			Pay of Officers—Charged ...	*1,37,685*	*1,16,610*	*1,28,429*	*1,01,735*
Pay of Officers—Voted.	7	7	Superior officers 2(600), 3(450), 2(Vacant) ...	33,400		27,102	
			Special pay	600		600	
			Leave salaries	...		...	
			Pay of Officers—Voted ...	34,000	27,892	27,702	29,935
Subordinate Forest and Depot Establishment.	16	16	Forest Rangers	18,180		19,200	
	23	23	Deputy Rangers	12,660		12,780	
	35	34	Foresters	12,960		13,020	
	228	228	Forest guards	39,072		38,676	
			Special pay	...		300	
			Temporary establishment	17,450		17,450	
			For increments	800		...	
			Annual cost of replacement of students sent to Kurseong, Balaghat, Coimbatore and Russelkonda schools.	1,224		1,332	
			Leave salaries	1,536		2,894	
			Deduct—Probable savings	—540		—2,000	
			Subordinate Forest and Depot Establishment	1,03,342	1,01,652	1,03,652	93,600
			Carried over { Voted ...	1,37,342	1,29,544	1,31,354	1,23,535
			Carried over { *Charged* ...	*1,37,685*	*1,16,610*	*1,28,429*	*1,01,735*

(a) The primary units of appropriation on this page are also sub-heads.

10.—FOREST—ESTABLISHMENT—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward { Voted ...	1,37,342	1,29,544	1,31,354	1,23,535
(a)			Brought forward { *Charged* ...	*1,37,685*	*1,16,610*	*1,28,429*	*1,01,735*
Office Establishment.	45	45	Clerks	39,276		39,216	
	52	52	Peons	7,056		7,068	
			Shorthand pay	600		600	
			Leave salaries	1,666		1,666	
			Temporary establishment	4,000		3,475	
			Deduct—Probable savings	—500		—500	
			Office Establishment ...	52,098	53,133	51,525	50,938
Allowances—Charged.			*TRAVELLING ALLOWANCE*	*14,250*		*15,000*	*13,761*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*8,722*		...	
			Other allowances	...		...	*3,961*
			Medical treatment of member of the Superior Service.	...		...	
			Allowances—Charged ...	*22,972*	*16,707*	*15,000*	*17,722*
Contribution.			**Contribution for passages of officers, etc.—Charged** ...	...	...	...	
Allowances—Voted			TRAVELLING ALLOWANCE—Superior Officers (India)	22,500		23,500	23,387
			Subordinate Forest and Depôt Establishments	...		...	
			Office establishments	...		...	
			Grain compensation allowance	...		...	
			Other allowances	6,165		7,000	3,658
			Allowances—Voted ...	28,665	30,250	30,500	27,045
Contingencies—Non-contract.			Contingencies—Carriage of tents and records	4,000		3,890	
			Rents, rates and taxes	6,000		5,630	
			Service postage charges	4,700		4,390	
			Sundries	8,300		7,090	
			Deduct—Probable Savings	—1,000		...	
			Contingencies—Non-contract ...	22,000	23,000	21,000	19,646
Cost of training Forest Probationers.			**Cost of training Forest Probationers**—				
			In England	...	...	...	
			In India	...	...	...	
			TOTAL ... Voted ...	2,40,105	2,35,927	2,34,379	2,21,164
			TOTAL ... Charged	*1,60,657*	*1,33,317*	*1,43,429*	*1,19,507*
			TOTAL—ESTABLISHMENTS	4,00,762	3,69,244	3,77,808	3,40,671

(*a*) The primary units of office establishment, allowances and contingencies are also sub-heads.

DEMAND No. 28.

MAJOR HEAD—11.—REGISTRATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Registration—

Rs. 5,73,023.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38	Budget Estimate, 1937-38.	Accounts, 1936-37.
SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ... ... Voted ...	11,550	13,653	11,700	11,352
Pay of Establishment	17,538	18,374	17,696	17,450
Allowances... ... ... Voted ...	2,200	2,300	2,010	2,248
Contingencies—Contract	1,500	1,500	1,500	1,455
Contingencies—Non-contract	174	275	275	127
TOTAL—SUPERINTENDENCE ...	32,962	36,102	33,181	32,632
DISTRICT CHARGES.				
Pay of Officers ... ... Voted ...	2,40,767	2,35,000	2,39,000	2,27,623
Pay of Establishment	2,55,910	2,54,311	2,54,311	2,42,041
Allowances ... ... Voted ...	9,100	8,940	8,940	10,200
Contingencies—Contract	26,500	31,500	31,500	25,983
Contingencies—Non-contract	7,784	7,815	7,815	5,959
TOTAL—DISTRICT CHARGES ...	5,40,061	5,37,566	5,41,566	5,11,803
TOTAL—11.—REGISTRATION .. Voted ...	(a) 5,73,023	5,73,668	5,74,747	5,44,435

(a) This figure represents the amount of this grant and is also the amount in the general abstract at page 10.

11.—REGISTRATION—DISTRICT CHARGES.

SUB-HEADS. (1)	Strength 1937-38. (2)	Strength 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.*	1	1	Personal Assistant 1 (300+S. P. 50) ...	4,200		4,200	
	2	1	Inspectors of Registration offices 1(450), 1(300)	5,400		6,300	
		1	Temporary Inspector of Registration offices 1(300)	900		...	
			Officiating arrangement	1,050		1,200	
			Pay of Officers—Voted ...	11,550	13,653	11,700	11,352
	15	15	Clerks	18,701		19,839	
	9	8	Servants	1,344		1,377	
			Temporary establishment	33		...	
			Officiating arrangements	250		270	
			Deduct—Amount payable by Central Government in connection with the registration of Joint Stock Companies, Bihar.	—2,790		—2,790	
			Deduct—Probable Savings	...		—1,000	
			Pay of Establishment ...	17,538	18,374	17,696	17,450
			TRAVELLING ALLOWANCE	2,200		2,000	2,248
			Grain compensation allowance	...		...	
			Other allowances	...		10	
			Allowances—Voted ...	2,200	2,300	2,010	2,248
			Contract contingencies	1,500		1,500	
			Contingencies—Contract ...	1,500	1,500	1,500	1,455
			Miscellaneous (non-contract)	174		275	
			Contingencies—Non-contract ...	174	275	275	127
			TOTAL—SUPERINTENDENCE ...	32,962	36,102	33,181	32,632

* There are no sub-heads under this minor head.

11.—REGISTRATION—DISTRICT CHARGES—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
DISTRICT CHARGES*	13	13	District Sub-Registrars 2(325), 8(300), 1(275), 1(250), 1(225).	45,559		46,425	
	111	108	Sub-Registrars 2(200), 7(195), 5(190), 4(185), 8(180), 1(175), 10(170), 4(165), 3(155), 13(150), 4(145), 7(140), 8(135), 10(130), 4(125), 1(115), 3(105), 3(101), 7(89), 2(85), 2(50).	1,93,297		1,91,177	
	4	4	Probationers (50)	2,400		2,400	
		3	Temporary Sub-Registrars 3(50)	1,800		1,800	
			Provision for officiating pay	2,220		2,000	
			Deduct—Probable savings ...	—4,500		—4,302	
			Pay of Officers—Voted ...	2,40,767	2,35,000	2,39,000	2,27,623
	311	311	Clerks	1,66,943		1,64,582	
	25	25	Apprentices	6,000		6,000	
	144	144	Servants	17,280		17,160	
			Temporary establishment	68,037		71,708	
			Leave salaries	3,650		3,800	
			Deduct—Probable savings	—6,000		—8,939	
			Pay of Establishment ...	2,55,910	2,54,311	2,54,311	2,42,044
			TRAVELLING ALLOWANCE	7,800		7,500	8,832
			Other allowances	1,300		1,440	1,368
			Expenditure on earthquake	..		...	
			Allowances—Voted ...	9,100	8,940	8,940	10,200
			Binding charges	...		5,000	
			Contract contingencies	26,500		26,500	
			Contingencies—Contract ...	26,500	31,500	31,500	25,983
			Rents, rates and taxes	7,604		6,800	
			Miscellaneous contingencies (non-contract) ...	180		180	
			Purchase of iron-safes	...		65	
			Purchase of typewriter	...		770	
			Contingencies—Non-contract ...	7,784	7,815	7,815	5,953
			TOTAL—DISTRICT CHARGES ...	5,40,061	5,37,566	5,41,566	5,11,803

*There are no sub-heads under this minor head.

MAJOR HEAD—12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
INSPECTION OF MOTOR VEHICLES ... ... Voted ...	26,800	26,200	25,800	27,106
TOTAL CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.	(a)**26,800**	**26,200**	**25,800**	**27,106**

DEMAND No. 14.

IRRIGATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Irrigation— Rs. 9,38,376.

SUMMARY BY MAJOR HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget, Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
XVII.—WORKING EXPENSES ...	Voted ...	8,22,836	8,16,895	8,07,931	8,42,428
	Charged ...	*7,028*	*7,157*	*5,934*	*4,571*
(Deducted from revenue.)					
STORES—HIGH COMMISSIONER	Voted ...	...	...	...	
EXCHANGE— DITTO	Voted ...	...	...	...	
TOTAL XVII—WORKING EXPENSES.	Voted ...	8,22,836	8,16,895	8,07,931	8,42,428
	Charged ...	*7,028*	*7,157*	*5,934*	*4,571*
ADD—PRO RATA SHARE—					
(*i*) Establishment charges	Voted ...	2,59,541	1,78,137	1,73,449	1,87,929
	Charged ...	*56,687*	*48,953*	*41,124*	*44,597*
(*ii*) Tools and Plant	Voted ...	10,466	21,049	19,063	...
	TOTAL ...	3,26,694	2,48,139	2,33,636	2,32,526
	Voted ...	10,92,843	10,16,081	10,00,443	10,30,357
	Charged ...	*63,715*	*56,110*	*47,058*	*49,168*
	GRAND TOTAL ...	**11,56,558**	**10,72,191**	**10,47,501**	**10,79,525**
17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	*Charged* ...	*11,50,000*	*11,50,000*	*11,50,000*	*11,47,940*
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Voted ...	**1,15,540**	**2,87,020**	**2,88,044**	**1,13,920**
	Charged ...	...		...	*279*
	TOTAL ...	1,15,540	2,87,020	2,88,044	1,14,199
ADD—PRO RATA SHARE—					
(*i*) Establishment charges	Voted ...	40,601	75,986	70,768	11,469
	Charged ...	*8,869*	*20,881*	*16,778*	*2,721*
(*ii*) Tools and Plant	Voted ...	1,637	8,979	7,778	...
	TOTAL ...	51,107	1,05,846	95,324	14,190
	Voted ...	1,57,778	3,71,985	3,66,590	1,25,389
	Charged ...	*8,869*	*20,881*	*16,778*	*3,000*
	GRAND TOTAL ...	**1,66,647**	**3,92,866**	**3,83,368**	**1,28,398**
18(1).—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Voted ...			...	...
	Charged ...			...	...
19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS CHARGED TO REVENUE.					
A. FINANCED FROM FAMINE RELIEF FUND.	Voted ...	...		...	
	Charged ...			...	
B. FINANCED FROM ORDINARY REVENUE.	Voted ...	...	—	...	
	Charged ...			...	—67
TOTAL 19.—CONSTRUCTION OF IRRIGATION WORKS CHARGED TO REVENUE.	Voted ...	...		...	—67
	Charged ...	...		...	...
44.—AVIATION—Voted		...		...	...

(*a*) Included under demand no. 18, page 222.

Summary by major heads.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
68.—CONSTRUCTION OF IRRIGATION WORKS NOT CHARGED TO REVENUE.	Voted ...	...	7,603	8,524	76,366
	Charged ...	...		...	
DEDUCT—**PRO RATA SHARE DEBITABLE TO THE HEAD "82"**					
(*i*) Establishment charges ...	Voted ...	...	—7,473	—8,524	—40,712
	Charged ...	...		...	
(*ii*) Tools and plant charges	Voted ...	...	...	...	—820
DEDUCT—**VALUE OF SALVAGED MATERIALS** ...	...	...	—4,500	...	...
CHARGES IN ENGLAND	*Charged* ...	...	...	...	...
EXCHANGE	*Charged* ...	...	...	...	...
DEDUCT—**AMOUNT TRANSFERRED TO THE "DEPOSIT ACCOUNT OF THE BALANCE OF THE FUND FOR RESTORATION OF EARTHQUAKE DAMAGES TRANSFERRED FROM THE CENTRAL GOVERNMENT."**	Voted ...	...	...	...	—38,183
	Charged ...	...		...	...
NET TOTAL 68.—CONSTRUCTION OF IRRIGATION, ETC., WORKS NOT CHARGED TO REVENUE.	Voted ...	...	—4,370	...	—3,349
	Charged ...	...	...	...	...
TOTAL ...		...	—4,370	...	—3,349
82.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.	Voted ...	...	48,710	32,670	37,938
	Charged ...	...	*6,175*	*13,950*	*15,708*
TOTAL ...		...	54,885	46,620	53,646
ADD—**PRO RATA CHARGES OF EXPENDITURE INCURRED IN CHAMPARAN IRRIGATION DIVISION TRANSFERRED FROM "68—CONSTRUCTION"—**					
(*i*) Establishment charges ...	Voted ...	...	7,473	8,524	40,712
	Charged ...	...		...	...
(*ii*) Tools and plant charges ...	Voted ...	...		...	820
TOTAL ...	Voted ...	...	56,183	41,194	79,470
	Charged ...	...	*6,175*	*13,950*	*15,708*
DEDUCT—**AMOUNT TRANSFERRED TO THE "DEPOSIT ACCOUNT OF THE BALANCE OF THE FUND FOR RESTORATION OF EARTHQUAKE DAMAGES TRANSFERRED FROM THE CENTRAL GOVERNMENT".**	Voted ...		—28,091	—20,597	—18,969
	Charged ...		*—3,088*	*—6,975*	*—7,854*
TOTAL 82—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.	Voted ...	...	28,092	20,597	60,501
	Charged ...	...	*3,087*	*6,975*	*7,854*
GRAND TOTAL ...		...	31,179	27,572	68,355
Summary for the eight major heads—					
TOTAL EXPENDITURE IN INDIA ...	Voted ...	(*a*)12,50,621	14,11,788	13,87,630	12,12,831
	Charged ...	*12,22,584*	*12,30,078*	*12,20,811*	*12,07,962*
TOTAL EXPENDITURE IN ENGLAND	Voted ...	...	...	...	...
	Charged ...	...	...	...	...
Exchange—*Charged* ...	...	...	...	...	...
GRAND TOTAL ...	...	(*b*)24,73,205	26,41,868	26,08,441	24,20,793

(*a*) This amount less Rs 3,12,245 on account of pro rata share under XVII and 18 represents the amount of this demand.

(*b*) This figure is the total of items 8, 9, 10, 11 and 36 in the General Abstract at pages 10-11 and *plus* Rs. 11,57, representing working expenses deducted from the major revenue head XVII—Irrigation (vide page 20). [For details please see Irrigation budget, 1937-38.]

MAJOR HEAD—22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT—				
INTEREST PAYABLE TO CENTRAL GOVERNMENT ON—				
(a) PROVINCIAL ADVANCE AND LOAN ACCOUNTS—				
(1) FOR PRODUCTIVE PURPOSES	...	...	...	2,57,400
(2) FOR UNPRODUCTIVE PURPOSES	...	...	...	2,76,589
(b) ADVANCES IN RESPECT OF IRRIGATION CAPITAL EXPENDITURE			...	11,43,626
B—INTEREST ON UNFUNDED DEBT—				
INTEREST ON ADVANCES FROM FAMINE RELIEF FUND—				
(i) FOR FINANCING THE PROVINCIAL LOAN ACCOUNT	...	...	...	
(ii) FOR FINANCING COMMUTATION OF PENSIONS	...	...	...	
MISCELLANEOUS	...	...	...	...
STATE PROVIDENT FUNDS				
Interest on General Provident Funds	5,64,000	5,39,000	5,27,000	...
Interest on Indian Civil Service Provident Funds	69,700	63,300	55,300	...
Interest on Indian Civil Service (Non-European members) Provident Funds.	6,700	6,200	5,000	...
Interest on contributory Provident Funds	12,000	11,400	12,700	...
Interest on other Miscellaneous Provident Funds	...	...	...	...
C—INTEREST ON OTHER OBLIGATIONS—MISCELLANEOUS.	...	91	...	...
D—TRANSFERS—				
DEDUCT (1)—*INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—*				
INTEREST ON IRRIGATION CAPITAL EXPENDITURE ...	...	...	...	
(2)—*INTEREST PORTION OF EQUATED PAYMENTS ON ACCOUNT OF COMMUTED VALUE OF PENSIONS.*	−27,552	−31,841	−31,841	−11,47,940
(3) *INTEREST REALIZED ON INVESTMENT, OF CASH BALANCES*	...	...	−15,877	−35,979
TOTAL 22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*Charged.*	6,24,848	5,88,150	5,52,282	4,93,696

MAJOR HEAD—23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—*Charged.*	...	..	...	..

DEMAND No. 1.

MAJOR HEAD—25.—GENERAL ADMINISTRATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of General Administration :—

Rs. 50,70,946.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SALARY OF GOVERNOR	*Charged*	*1,00,000*	*1,00,502*	*97,312*	*1,00,000*
SUMPTUARY ALLOWANCE OF GOVERNOR	*Charged*	*6,000*	*6,000*	*5,840*	*6,000*
STAFF AND HOUSEHOLD OF GOVERNOR.					
A.—MILITARY SECRETARY AND AIDES-DE-CAMP.					
Pay of Officers	*Charged*	*26,280*	*26,850*	*25,122*	*35,131*
Pay of Establishment	Voted	...	...	...	20,457
	Charged	*16,810*	*16,815*	*16,855*	
Allowances of officers	*Charged*	*5,650*	*5,650*	*6,650*	*2,142*
Contribution	*Charged*	*600*	*283*	...	*600*
Allowances of establishment	Voted	...	...	...	6,430
	Charged	*3,300*	*3,300*	*3,300*	
Contingencies (Non-contract)	Voted	...	...	...	7,995
	Charged	*11,550*	*11,550*	*8,250*	
TOTAL—A—MILITARY SECRETARY AND AIDES-DE-CAMP.	Voted	...	...	...	34,882
	Charged	*64,190*	*64,448*	*60,177*	*37,873*
B.—EQUIPMENT GRANTS.					
Maintenance of furnishings of official residences	*Charged*	*12,916*	*12,916*	*12,916*	*13,209*
Renewal of furnishings of official residences	*Charged*	*6,500*	*9,000*	*9,000*	*900*
Furniture (inauguration) grant	*Charged*	...	...	...	*140*
Furniture (capital) grant	*Charged*	...	*87*	...	*418*
Purchase of Motor Car (Customs duty)	*Charged*	...	...	...	*2,087*
Freight and clearing charges	*Charged*	...	*516*	...	...
TOTAL—B.—EQUIPMENT GRANTS	*Charged*	*19,416*	*22,519*	*21,916*	*15,994*
TOTAL—STAFF AND HOUSEHOLD OF GOVERNOR	Voted	...	...	...	34,882
	Charged	*83,606*	*86,967*	*82,093*	*53,867*
SECRETARIAL STAFF OF GOVERNOR.					
Pay of Officers	*Charged*	*30,000*	*27,160*	*27,160*	
Pay of Establishment	*Charged*	*12,891*	*10,780*	*11,350*	
Allowances of officers	*Charged*	*1,000*	*500*	*500*	
Allowances of establishment	*Charged*	*2,800*	*1,846*	*2,350*	
Contingencies—Non-contract	*Charged*	*6,400*	*5,464*	*3,290*	
TOTAL—SECRETARIAL STAFF OF GOVERNOR	*Charged*	*53,091*	*45,750*	*44,650*	...
EXPENDITURE FROM CONTRACT ALLOWANCE.					
HOUSEHOLD CHARGES	*Charged*	*12,100*	*12,100*	*12,100*	*14,291*
MOTOR CAR CHARGES	*Charged*	*9,600*	*9,600*	*9,600*	*7,609*
TOTAL—EXPENDITURE FROM CONTRACT ALLOWANCE	*Charged*	*21,700*	*21,700*	*21,700*	*21,900*
TOUR EXPENSES.					
MAINTENANCE OF RAILWAY SALOONS	*Charged*	*15,300*	*15,300*	*15,000*	
SPECIAL TRAIN, RAILWAY FARE AND FREIGHT	*Charged*	*35,000*	*35,000*	*35,000*	*50,314*
MISCELLANEOUS TOUR CHARGES	*Charged*	*23,500*	*23,500*	*23,500*	*26,719*
TOTAL—TOUR EXPENSES	*Charged*	*73,800*	*73,800*	*73,500*	*77,033*
EXECUTIVE COUNCIL.					
Pay of Officers	*Charged*	...	*10,000*	...	*1,20,000*
Pay of Establishment	...	...	541	...	6,375
Allowances	*Charged*	...	*143*	...	*4,001*
Allowances	Voted	...	111	...	2,040
Contingencies (Non-contract)	...	...	...	...	1,536
TOTAL—EXECUTIVE COUNCIL	Voted	...	652	...	9,951
	Charged	...	*10,143*	...	*1,24,001*

MAJOR HEAD –25.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
MINISTERS.					
A.—MINISTERS.					
Pay of Officers	*Charged* ...	*24,000*	*53,251*	*71,500*	
Pay of Officers	Voted ...	1,800	1,076	12,000	96,000
Pay of Establishment	... ...	18,108	15,188	13,500	6,523
Allowances	Voted ...	5,600	5,500	6,000	14,562
Allowances	*Charged* ...	*24,200*	*20,500*	*16,000*	
Contingencies (Non-contract)	... ...	10,000	13,000	10,000	3,767
TOTAL—A ...	Voted ...	**35,508**	**34,764**	**41,500**	**1,20,852**
	Charged ...	*48,200*	*73,751*	*87,500*	...
B.—PARLIAMENTARY SECRETARIES.					
Pay of officers	... ...	24,000	10,734	...	..
Pay of Establishment	Voted ...	7,166	2,640	...	...
Allowances	Voted ...	19,600	9,893	...	...
Contingencies—(Non-contract)	... ...	8,000	10,900	...	...
TOTAL—B	Voted ...	**58,766**	**34,167**	...	..
TOTAL—MINISTERS	Voted ...	**94,274**	**68,931**	**41,500**	**1,20,852**
	Charged ...	*48,200*	*73,751*	*87,500*	...
PROVINCIAL LEGISLATIVE ASSEMBLY.					
Pay of Officers	*Charged* ...	*18,000*	*10,930*	*25,875*	*25,742*
Pay of Officers	Voted ...	24,792	19,845	22,240	17,240
Pay of Establishment	... ...	49,275	37,393	54,432	28,389
Allowances	Voted ...	1,55,820	1,58,228	96,168	33,461
Allowances	*Charged* ...	*3,600*	*2,188*	...	...
Contingencies (Contract)	... ...	10,000	10,000	10,000	5.342
Contingencies (Non-contract)	... ...	12,000	9,535	12,000	7.291
TOTAL—PROVINCIAL LEGISLATIVE ASSEMBLY	Voted ...	**2,51,887**	**2,35,001**	**1,94,840**	**91,723**
	Charged ...	*21,600*	*13,118*	*25,875*	*25,742*
ELECTIONS FOR LEGISLATURES.					
A.—ELECTION CHARGES.					
Pay of Officers	*Charged* ...	...	...	...	*25,779*
Pay of Officers	Voted ...	850	5,950	...	11,400
Pay of Establishment	... ...	375	2,030	...	45,304
Allowances	*Charged* ...	...	...	...	*2,148*
Allowances	Voted ...	1,500	8,995	5,500	24.350
Contingencies (Non-contract)	... ...	1,500	1,200	500	1,10,905
TOTAL—A ...	Voted ...	**4,225**	**18,175**	**6,000**	**1,91,959**
	Charged ...	...	...	...	*27,927*
B.—COMMISSIONS FOR TRIAL OF ELECTION PETITIONS.					
Pay of Officers	*Charged* ...	...	...	*1,600*	
Pay of Officers	Voted ...	...	...	3,490	
Pay of Establishment	... ...	...	270	320	
Allowances	*Charged* ...	..	...	*200*	
Allowances	Voted ...	...	13,820	6,190	
Contingencies (Non-contract)	... ...	...		200	
TOTAL—B ...	Voted ...	...	**14,090**	**10,200**	
	Charged ...	...	...	*1,800*	
TOTAL—ELECTIONS FOR LEGISLATURE ...	Voted ...	**4,225**	**32,265**	**16,200**	**1,91,959**
	Charged ...	...	..	*1,800*	*27,927*

MAJOR HEAD—25.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
CIVIL SECRETARIAT.					
A.—TRANSLATOR'S DEPARTMENT.					
Pay of Officers	Voted ...	4,800	4,800	4,800	4,800
Pay of Establishment	... ...	6,704	6,704	6,704	6,560
Allowances	Voted ...	...	...	...	19
Contingencies—Non-contract	... ...	380	380	380	546
TOTAL—A ...	Voted ...	**11,884**	**11,884**	**11,884**	**11,925**
B.—APPOINTMENT AND POLITICAL DEPARTMENTS.					
Pay of Officers	*Charged* ...	*47,000*	*54,900*	*47,975*	*66,072*
Pay of Officers	Voted ...	6,140	6,989	8,740	10,554
Pay of Establishment	... ...	89,512	91,282	91,000	89,819
TOTAL—B	Voted	**95,652**	**98,271**	**99,740**	**1,00,373**
	Charged ...	*47,000*	*54,900*	*47,975*	*66,072*
C.—REVENUE DEPARTMENT.					
Pay of Officers	*Charged* ...	*31,600*	*27,670*	*35,200*	*28,875*
Pay of Officers	Voted ...	8,400	9,886	7,200	10,527
Pay of Establishment	... ...	56,233	57,108	57,424	56,508
TOTAL—C	Voted	**64,633**	**66,994**	**64,624**	**67,035**
	Charged ...	*31,600*	*27,670*	*35,200*	*28,875*
D.—FINANCE DEPARTMENT.					
Pay of Officers	*Charged* ...	*40,444*	*41,796*	*41,044*	*45,704*
Pay of Officers	Voted ...	7,029	6,789	6,789	6,224
Pay of Establishment	... ...	59,134	63,262	61,350	59,080
TOTAL—D	Voted	**66,163**	**70,051**	**68,139**	**65,304**
	Charged ...	*40,444*	*41,796*	*41,044*	*45,704*
E.—EDUCATION DEPARTMENT.					
Pay of Officers	*Charged* ...	*29,412*	*29,788*	*30,812*	*29,823*
Pay of Officers	Voted ...	7,800	7,339	7,289	7,002
Pay of Establishment	... ...	50,394	51,735	48,500	48,738
TOTAL—E	Voted	**58,194**	**59,074**	**55,789**	**55,740**
	Charged ...	*29,412*	*29,788*	*30,812*	*29,823*

MAJOR HEAD—25.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs	Rs.	Rs.
F.—JUDICIAL DEPARTMENT.					
Pay of Officers	*Charged* ...	*3,000*	*3,000*	*1,200*	*700*
Pay of Officers	Voted ...	5,590	5,790	6,310	5,470
Pay of Establishment	... ...	39,745	40,786	40,078	40,397
TOTAL—F	Voted ...	**45,335**	**46,576**	**46,388**	**45,867**
	Charged ...	*3,000*	*3 000*	*1,200*	*700*
G.—LOCAL SELF-GOVERNMENT DEPARTMENT.					
Pay of Officers	*Charged* ...	*20,400*	*19,500*	*19,500*	*20,591*
Pay of Officers	Voted ...	40,800	40,293	31,289	46,683
Pay of Establishment	... ...	56,344	57,396	56,573	58,121
TOTAL—G	Voted ...	**97,144**	**97,689**	**87,862**	**1,04,807**
	Charged ...	*20,400*	*19,500*	*19,500*	*20,591*
H.—LEGISLATIVE DEPARTMENT.					
Pay of Officers	*Charged* ...	...	...	...	...
Pay of Officers	Voted ...	18,000	18,000	18,000	20,050
Pay of Establishment	... ...	17,841	17,269	17,566	16,863
TOTAL—H	... Voted ...	**35,841**	**35,269**	**35,566**	**36,913**
REFORMS DEPARTMENT.					
Pay of Officers	*Charged* ...			...	*1,500*
Pay of Officers	Voted ...			...	950
Pay of Establishment	... ...			...	1,486
Allowances	*Charged* ...			...	
Allowances	... Voted ...			...	8
Contingencies...	... ...			...	97
TOTAL	... Voted ..			...	2,541
	Charged ...			...	*1,500*
I.—ALLOWANCES.					
Allowances	*Charged* ...	*5,621*	*10,160*	*6,250*	*7,981*
Allowances	Voted ...	9,700	20,900	29,500	33,732
J.—CONTINGENCIES	... ...	99,812	1,07,362	1,04,000	1,07,193
TOTAL—CIVIL SECRETARIAT	Voted ...	**5,84,358**	**6,14,070**	**6,03,492**	**6,31,430**
	Charged ...	*1,77,477*	*1,86,814*	*1,81,981*	*2,01,246*
PUBLIC SERVICE COMMISSION.					
Pay of Officers	*Charged* ...	*94,200*	*76,628*	*76,000*	
Pay of Establishment	*Charged* ...	*9,134*	*6,529*	*11,370*	
Allowances of officers	*Charged* ...	*4,950*	*4,540*	*5,000*	
Allowances of Establishment ...	*Charged* ...	*1,100*	*1,040*	...	
Contingencies—Non-contract ...	*Charged* ...	*4,950*	*8,420*	*8,600*	
Leave salary and Pension Contribution	*Charged* ...	*4,400*	*2,900*	...	
Deduct recoveries from C. P. & Berar	*Charged* ...	*—42,744*	*—36,021*	...	...
Deduct recoveries from Orissa ...	*Charged* ...	*—17,810*	*—15,008*	...	...
TOTAL—PUBLIC SERVICE COMMISSION	*Charged* ...	*58.180*	*49,028*	*1,00,970*	...
BOARD OF REVENUE.					
A.—GENERAL DEPARTMENT.					
Pay of Officers	*Charged* ...	*62,700*	*61,100*	*61,500*	*42,000*
Pay of Officers	Voted ...	3,300	4,275	3,600	21,384
Pay of Establishment	... ...	55,507	55,730	56,006	55,912
Allowances	*Charged* ...	*1,500*	*1,600*	*1,900*	*2,471*
Allowances	Voted ...	1,245	1,250	2,400	3,402
Contingencies—Contract ...	... ...	3,300	3,600	3,625	3,504
Contingencies—Non-contract ...	... ...	1,870	2,960	3,080	3,615
TOTAL—A	Voted ...	**65,222**	**67,835**	**68,711**	**87,817**
	Charged ...	*64,200*	*62,700*	*63,400*	*44,471*
B.—WARDS ESTATE DEPARTMENT.					
Pay of Establishment	... ...	6,983	5,735	6,935	5,480
Allowances	... Voted ...	...	...	...	
Contingencies—Non-contract ...	... ...	180	180	180	157
TOTAL—B	... Voted ...	**7,163**	**5,915**	**7,115**	**5,637**
TOTAL—BOARD OF REVENUE	Voted ...	**72,385**	**73,750**	**75,826**	**93,454**
	Charged ...	*64,200*	*62,700*	*63,400*	*44,471*

MAJOR HEAD -25.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
INSPECTOR-GENERAL OF STAMPS, REGISTRATION AND EXCISE.					
Pay of Officers	*Charged* ...	*30,000*	*24,614*	*29,617*	*9,717*
Pay of Officers	Voted ...	...	...	...	12,774
Allowances	*Charged* ...	*4,050*	*3,562*	*4,250*	*1,673*
Allowances	Voted ...	...	...	...	1,911
TOTAL INSPECTOR-GENERAL OF STAMPS, REGISTRATION AND EXCISE.	Voted ...	...	...	...	14,685
	Charged ...	*34,050*	*28,176*	*33,867*	*11,390*
LOCAL FUND AUDIT ESTABLISHMENTS—(SHARE)	Voted ...	1,34,318	1,29,690	1,40,361	1,09,047
	Charged ...	...	..	...	*7,726*
COMMISSIONERS.					
A.—MAIN OFFICE.					
Pay of Officers	*Charged* ...	*1,44,800*	*1,46,300*	*1,44,800*	*1,12,897*
Pay of Officers	Voted ...	...	...	...	36,000
Pay of Establishment	... ...	1,02,647	1,07,500	1,04,900	1,07,460
Allowances	*Charged* ...	*9,800*	*12,916*	*11,910*	*9,099*
Allowances	Voted ...	2,133	3,200	3,200	6,001
Contingencies—Contract	... ...	11,700	11,700	11,700	11,869
Contingencies—Non-contract	... ...	5,90	5,600	5,692	5,816
TOTAL—A ...	Voted ...	**1,22,389**	**1,28,000**	**1,25,492**	**1,67,146**
	Charged ...	*1,54,600*	*1,59,216*	*1,56,710*	*1,21,996*
B.—PRIVATE ESTATES DEPARTMENT.					
Pay of Establishment	... ...	20,530	19,500	20,156	21,659
Allowances	Voted ...	7	378	378	452
Contingencies—Non-contract	... ...	1,000	1,020	978	1,004
TOTAL—B ...	Voted ...	**21,600**	**20,898**	**21,512**	**23,115**
C.—PARTITION ESTABLISHMENT.					
Pay of Establishment	... ...	7,650	7,750	7,650	7,598
Allowances	Voted ...	...	..	...	
Contingencies—Non-contract	... ...	3	30	30	25
TOTAL—C ...	Voted ...	**7,680**	**7,780**	**7,680**	**7,623**
TOTAL COMMISSIONERS ...	Voted ...	**1,51,669**	**1,56,678**	**1,54,684**	**1,97,884**
	Charged ...	*1,54,600*	*1,59,216*	*1,56,710*	*1,21,996*

MAJOR HEAD 25.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS.					
A.—Pay of Officers	... *Charged* ...	*4,85,000*	*4,62,000*	*4,64,042*	*3,82,105*
B.—Pay of Officers	... Voted ...	14,83,000	14,49,732	14,40,000	15,39,989
C.—Pay of Establishment ...	... ...	5,42,000	5,42,000	5,37,651	5,34,918
D.—Allowances	... *Charged* ...	*50,405*	*64,722*	*61,218*	*70,286*
E.—Allowances	... Voted ...	3,35,029	3,50,000	3,22,000	3,59,964
F.—Contingencies—Contract ...	... ...	1,42,400	1,75,000	1,43,150	1,87,595
G.—Contingencies—Non-contract ...	... ...	67,641	85,000	83,289	68,956
H.—TREASURY ESTABLISHMENT.					
Pay of Establishment	... ...	1,17,579	1,17,277	1,17,277	1,17,508
Allowances	... Voted ...	75	371	371	733
Contingencies—Contract ...	... ...	11,200	11,250	11,000	12,830
Contingencies—Non-contract ...	... ...	85	85	85	108
TOTAL H	... Voted ...	**1,28,939**	**1,28,983**	**1,28,733**	**1,31,179**
TOTAL—GENERAL ESTABLISHMENTS	Voted ...	**26,99,009**	**27,30,715**	**26,54,823**	**28,22,601**
	Charged ...	*5,35,405*	*5,26,722*	*5,25,260*	*4,52,391*
SUBDIVISIONAL ESTABLISHMENTS.					
Pay of Establishment	... ...	2,70,000	2,76,000	2,64,825	2,68,102
Allowances	... Voted ...	17,800	18,400	16,900	20,558
TOTAL—SUBDIVISIONAL ESTABLISHMENTS	... Voted ...	**2,87,800**	**2,94,400**	**2,81,725**	**2,88,660**
OTHER ESTABLISHMENTS.					
A.—PROCESS-SERVING ESTABLISHMENT.					
Pay of Establishment	... ...	1,72,500	1,72,009	1,72,009	1,71,737
Allowances	... Voted ...	11,700	11,750	11,000	11,844
Contingencies—Contract ...	... ...	3,500	3,500	3,600	3,448
Contingencies—Non-contract ...	... ...	20	25	75	17
TOTAL A	... Voted ...	**1,87,720**	**1,87,284**	**1,86,684**	**1,87,046**
B.—STAGING BUNGALOWS.					
Pay of Establishment	... ...	120	120	120	120
Allowances	... Voted ...	...	...	...	
Contingencies—Contract	... ...	4,000	3,942	4,300	3,930
Contingencies—Non-contract ...	... ...	1,444	1,794	1,400	1,113
TOTAL B	... Voted ...	**5,564**	**5,856**	**5,820**	**5,163**
C.—CEMETERY ESTABLISHMENT NOT ATTACHED TO CHURCHES		**120**	**120**	**120**	**120**
D.—ENCAMPING GROUNDS ...	... Voted ...	...	...	...	381
TOTAL—OTHER ESTABLISHMENTS ...	... Voted ...	**1,93,404**	**1,93,260**	**1,92,624**	**1,92,710**

MAJOR HEAD—25.—GENERAL ADMINISTRATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
DISCRETIONARY GRANTS.					
AT THE DISPOSAL OF—					
HIS EXCELLENCY THE GOVERNOR		20,000	20,000	20,000	19,860
THE HON'BLE MINISTERS		80,000	80,000	80,000	39,998
THE COMMISSIONERS		20,000	20,000	20,000	37,865
THE DISTRICT OFFICERS		15,050	15,050	15,050	13,531
TOTAL—DISCRETIONARY GRANTS		**1,35,050**	**1,35,050**	**1,35,050**	**1,11,254**
MISCELLANEOUS.					
PASSAGE MONEY TO SELECTED CANDIDATES OF THE I. C. S.	Voted ...	...	...	...	560
	Charged ...	*1,120*	*640*	*1,120*	
COST OF MAINTENANCE OF ACCOUNTS OF THE CHARITABLE ENDOWMENTS.	Voted ...	1,287	1,287	2,008	1,287
	Charged ...	...	...	*1,741*	
TOTAL—MISCELLANEOUS	Voted ...	**1,287**	**1,287**	**2,008**	**1,847**
	Charged ...	*1,120*	*640*	*2,861*	...
EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS—					
1. VILLAGE COMMUNICATION		1,36,946	1,24,075	2,43,805	
2. RURAL WATER-SUPPLY		2,38,323	2,66,305	4,17,952	
3. MISCELLANEOUS		24,731	47,620	34,830	
TOTAL—EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS		**4,00,000**	**4,38,000**	**6,96,587**	
RESERVE AT THE DISPOSAL OF GOVERNMENT	Voted	...	...	...	
CHARGES IN ENGLAND—OTHER ITEMS—					
LEAVE SALARIES AND DEPUTATION PAY—					
High Commissioner	Voted ...	17,240	9,480	20,000	26,610
	Charged ...	*2,06,480*	*2,60,000*	*1,86,680*	*1,93,689*
Secretary of State	Voted ...	...	...	...	
	Charged ...	*7,200*	*7,200*	*7,200*	*4,959*
STERLING OVERSEAS PAY—					
High Commissioner	Voted ...	...	...	...	
	Charged ...	*85,000*	*68,000*	*74,400*	*69,763*
STORES FOR INDIA—					
High Commissioner	Voted ...	...	...	...	
	Charged ...	...	*9,600*	*9,600*	*19,529*
OTHER CHARGES—					
High Commissioner	Voted ...	...	...	...	
	Charged ...	...	...	...	*110*

MAJOR HEAD—25.—GENERAL ADMINISTRATION—*concld.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs	Rs.	Rs.
COST OF TRAINING OF I. C. S. CANDIDATES—					
High Commissioner	Voted ...	...	...	...	41,500
	Charged ...	*42,880*	*62,560*	*52,220*	*1,953*
SUBVENTIONS TO UNIVERSITIES FOR TRAINING OF I. C. S. PROBATIONERS—					
Secretary of State	Voted ...	8,040	7,120	5,720	5,714
	Charged ...	...	...	...	...
EQUIPMENT ALLOWANCE OF THE GOVERNOR DESIGNATE—					
Secretary of State	*Charged* ...	...	...	...	*4,000*
LOCAL GOVERNMENT'S SHARE OF THE COST OF HIGH COMMISSIONER'S—					
Establishment	Voted ...	36,000	36,000	31,720	36,293
TOTAL HIGH COMMISSIONER ...	Voted ...	**53,240**	**45,480**	**51,720**	**1,04,403**
	Charged ...	*3,34,360*	*4,00,160*	*3,22,900*	*2,85,044*
TOTAL SECRETARY OF STATE ...	Voted ...	**8,040**	**7,120**	**5,720**	**5,714**
	Charged ...	*7,200*	*7,200*	*7,200*	*8,959*
TOTAL CHARGES IN ENGLAND—OTHER ITEMS	Voted ...	**61,280**	**52,600**	**57,440**	**1,10,117**
	Charged ...	*3,41,560*	*4,07,360*	*3,39,100*	*2,94,003*
TOTAL LOSS OR GAIN BY EXCHANGE ...	Voted ...	...	...	...	**—575**
	Charged ...	...	...	...	*—1,593*
TOTAL ...	Voted ...	(a) **50,70,946**	**51,56,349**	**52,47,160**	**50,22,481**
TOTAL ...	*Charged* ...	*17,74,589*	*18,52,387*	*18,35,419*	*15,68,100*
TOTAL—25—GENRAL ADMINISTRATION ...		(b) **68,45,535**	**70,08,736**	**70,82,579**	**65,90,581**

(*a*) This amount represents the amount of this demand.
(*b*) This figure is the total figure in the General Abstract at page 10.

25.—GENERAL ADMINISTRATION—SALARY OF GOVERNOR.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (7)	Budget Estimate, 1937-38. (8)	Accounts, 1936-37. (9)
				Rs.	Rs.	Rs.	Rs.
Salary of Governor.			*Salary of Governor*	*1,00,000*		*97,312*	*1,00,000*
			Contribution for passages of Government officers transferred to and from other Governments.	...		...	
			TOTAL—SALARY OF GOVERNOR ...	*1,00,000*	*1,00,502*	*97,312*	*1,00,000*

25.—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF GOVERNOR.

SUB-HEADS. (1)	1937-38. (2)	1938-39. (3)	Details (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (7)	Budget Estimate, 1937-38. (8)	Accounts, 1936-37. (9)
				Rs.	Rs.	Rs.	Rs.
MILITARY SECRETARY AND AIDES-DE-CAMP.	1	1	*Military Secretary 1 (830)*	*9,960*		*9,692*	
	2	2	*European Aides-de-Camp*	*16,320*		*15,430*	
			Pay of Officers—Charged ...	*26,280*	*26,850*	*25,122*	*35,131*
	7	7	*Clerks*	*11,000*		*10,725*	
	1	1	*Sub-Assistant Surgeon*	*1,860*		*1,800*	
			Special pay	...		...	
	16	16	*Servants*	*3,450*		*3,450*	
			Temporary establishment	*100*		*480*	
			Leave salaries	*400*		*400*	
			Pay of Establishment— { Voted	...	...	...	20,457
			{ **Charged** ...	*16,810*	*16,815*	*16,855*	
			TRAVELLING ALLOWANCE	*2,000*		*3,000*	*2,142*
			Other allowances	*3,650*		*3,650*	
			Cost of passage, etc.	...		...	
			Allowances of officers—Charged ...	*5,650*	*5,650*	*6,650*	*2,142*
			Contribution to the Government of India on account of passage concession of the Military Secretary.	*600*		...	
			Do. do. European Aides-de-Camp ...	...		...	
			Contribution, etc. ...	*600*	*283*	...	*600*
			Carried over ...	49,340	49,598	48,627	58,330

25.—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF GOVERNOR—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	49,340	49,598	48,627	38,330
MILITARY SECRETARY AND AIDES-DE-CAMP —*concld.*			*TRAVELLING ALLOWANCE ... Charged...*	*2,000*		*2,000*	*1,109*
			Other allowances ... ... Charged...	*1,300*		*1,300*	*5,321*
			Grain compensation allowance	...		...	
			Allowances of establishment .. Voted ...	...		...	
			Charged...	*3,300*	*3,300*	*3,300*	*6,430*
			Customs duty on imported stores	...		...	
			Postage and telegram	*2,000*		*2,000*	
			Dispensary contingencies	*750*		*750*	
			Miscellaneous contingencies	*5,500*		*5,500*	
			PRINTING WORK DONE BY GOVERNMENT PRESS.	*2,200*			
			STATIONERY SUPPLIED FROM PROVINCIAL STORES.	*1,100*			
			Contingencies—Non-contract—Voted ...	...	...	...	7,995
			Charged ...	*11,550*	*11,550*	*8,250*	
			TOTAL—MILITARY SECRETARY AND AIDES-DE-CAMP. Voted ...	...	...	...	34,882
			Charged...	*64,190*	*64,448*	*60,177*	*37,873*
			Purchase of motor cars (Customs duty) ...	...		...	*2,027*
			Freight and clearing charges	...			
			Maintenance of furnishings of official residences	*12,916*		*12,916*	*13,209*
			Renewal of furnishings of official residences ...	*6,500*		*9,000*	*200*
			Furniture (inauguration) grant ... Charged...	...		...	*140*
			Furniture (capital) grant ... Charged...	...		...	*418*
			TOTAL—EQUIPMENT GRANTS—*Charged*	*19,416*	*22,519*	*21,916*	*15,994*
			TOTAL—STAFF AND HOUSEHOLD OF GOVERNOR Voted ...	...	...	...	34,882
			Charged ...	*83,606*	*86,967*	*82,093*	*53,867*

25.—GENERAL ADMINISTRATION—SECRETARIAL STAFF OF GOVERNOR.

SUB-HEADS.	Strength.		Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	1937-38.	1938-39.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
SECRETARIAL STAFF OF GOVERNOR.	*1*	*1*	*Secretary to Governor ... ...*	*27,000*		*24,410*	
			Special pay	*3,000*		*2,750*	
			Pay of Officers—Charged ...	*30,000*	*27,160*	*27,160*	
	4	*5*	*Clerks .. ..*	*9,531*		*8,495*	
			Special pay	*1,200*		*1,200*	
			Leave salaries	*500*		*200*	
			Temporary Establishment	*400*		*300*	
	5	*7*	*Servants ... ...*	*1,260*		*1,155*	
			Pay of Establishment—Charged ...	*12,891*	*10,780*	*11,350*	
			TRAVELLING ALLOWANCE	*1,000*		*500*	
			Other allowances	...		...	
			Allowance of officers—Charged ...	*1,000*	*500*	*500*	
			TRAVELLING ALLOWANCE	*1,500*		*800*	
			Other allowances	*1,300*		*1,550*	
			Allowance of Establishment—Charged ...	*2,800*	*1,846*	*2,350*	
			Miscellaneous contingencies	*1,500*		*500*	
			Purchase of furniture	*500*		*1,000*	
			Purchase of typewriters	*500*		*800*	
			Purchase of cycles	...		*100*	
			Telephone charges	*800*		*390*	
			Purchase of books	...		*200*	
			Postage and Telegram charges	*2,000*		*300*	
			PRINTING WORK DONE BY GOVERNMENT PRESS.	*700*			
			STATIONERY SUPPLIED FROM PROVINCIAL STORES.	*400*			
			Contingencies—Non-Contract—Charged ...	*6,400*	*5,464*	*3,290*	
			TOTAL—SECRETARIAL STAFF OF GOVERNOR ...	*53,091*	*45,750*	*44,650*	

25.—GENERAL ADMINISTRATION—TOUR EXPENSES.

MISCELLANEOUS TOUR CHARGES.			*Miscellaneous tour charges ... ...*	*17,500*		*17,500*	
			Purchase and upkeep of motor car and motor lorries for transport of servants.	*6,000*		*6,000*	
			TOTAL—MISCELLANEOUS TOUR CHARGES.	*23,500*	*23,500*	*23,500*	*26,719*

25.—GENERAL ADMINISTRATION—EXECUTIVE COUNCIL.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
EXECUTIVE COUNCIL.		...	*Members 2 (5,000)*			...	
			Deduct—Emergency cut in pay			...	
			Pay of Officers—Charged ...		*10,000*	...	*1,20,000*
		...	Clerks				
		...	Servants				
			Leave salaries				
			Temporary establishment				
			Deduct—Probable savings				
			Pay of Establishment ...		541	...	6,375
			TRAVELLING ALLOWANCE				*4,001*
			Cost of passages granted under the Superior Civil Services Rules, 1924.				
			Allowances—Charged ...		*143*	...	*4,001*
			TRAVELLING ALLOWANCE				1,270
			Grain compensation allowance				
			Other allowances				770
			Allowances—Voted ...		111	...	2,040
			Purchase of books, maps and periodicals ...				
			Miscellaneous contingencies				
			Contingencies—Non-contract ...			...	1,536
			TOTAL ... Voted		652		9,951
			TOTAL—Charged		*10,143*		*1,24,001*
			TOTAL—EXECUTIVE COUNCIL		10,795	...	1,33,952

25.—GENERAL ADMINISTRATION—MINISTERS.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
MINISTERS.	*4*	*4*	*Ministers* 4(500)	*24,000*		*1,01,500*	
			Deduct—Probable Savings ...	...		—30,000	
			Pay of Officers—Charged ...	*24,000*	*53,251*	*71,500*	
			Pay of Officers—Voted ...	1,800	1,076	12,000	96,000
	4	7	Clerks	} 18,108		} 13,392	
	16	17	Servants				
			Leave salaries			108	
			Pay of Establishment ...	18,108	15,188	13,500	6,523
			TRAVELLING ALLOWANCE	5,000		4,700	13,815
			Grain compensation allowance				
			Other allowances	600		1,300	747
			Allowances—Voted ...	5,600	5,500	6,000	14,562
			TRAVELLING ALLOWANCE	*17,000*		*16,000*	
			Other allowances	*7,200*		...	
			Allowances—Charged	*24,200*	*20,500*	*16,000*	
			Books, maps and periodicals	1,200		1,200	
			Miscellaneous contingencies	8,800		8,800	
			Contingencies—Non-contract ...	10,000	13,000	10,000	3,767
			TOTAL Voted	35,508	34,764	41,500	1,20,852
			TOTAL *Charged* ...	*48,200*	*73,751*	*87,500*	...
			TOTAL—MINISTERS ...	83,708	1,08,515	1,29,000	1,20,852
PARLIAMENTARY SECRETARIES.	8	8	Parliamentary Secretaries 8(250)	24,000			
			Pay of officers—voted	24,000	10,734		
			Clerks	} 7,166			
			Servants				
			Pay of establishment—voted	7,166	2,640		
			TRAVELLING ALLOWANCE	10,000			
			Other allowances	9,600			
			Allowances—voted	19,600	9,893		
			Contingencies—Non-contract	8,000	10,900		
			TOTAL—PARLIAMENTARY SECRETARIES—VOTED.	58,766	34,167		
			Total Voted ...	94,274	68,931	41,500	1,20,852
			Total *Charged* ...	*48,200*	*73,751*	*87,500*	...
			TOTAL—MINISTERS ...	1,42,474	1,42,682	1,29,000	1,20,852

25.—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
PROVINCIAL LEGISLATIVE ASSEMBLY.*	*1*	*1*	*President, Legislative Council (500)* ...	*6,000*		*5,750*	
	1	*1*	*Deputy President, Legislative Council (250)* ...	*3,000*		*2,125*	
	1	*1*	*Speaker, Legislative Assembly (500)* ...	*6,000*		*16,000*	
	1	*1*	*Deputy Speaker, Legislative Assembly (250)* ...	*3,000*		*2,000*	
			Pay of Officers—Charged ...	*18,000*	*10,930*	*25,875*	*25,742*
	1	1	Secretary (950)	11,400		11,250	
			Personal pay	1,200		900	
	1	1	Deputy Secretary (600)	7,200		5,400	
	1	1	Assistant Secretary (416)	4,992		4,690	
			Pay of Officers—Voted ...	24,792	19,845	22,240	17,240
	22	33	Clerks	31,080		22,873	
	16	8	Reporters	10,560		26,787	
			Special pay	180		225	
	26	29	Servants	5,280		4,292	
			Temporary establishment	975		155	
			Leave salary	1,200		600	
			Special pay to reporters (allowance) ...	...		1,500	
			Deduct—Probable savings	...		—2,000	
			Pay of Establishment ...	49,275	37,393	54,432	28,389
			TRAVELLING ALLOWANCE	1,50,000		90,000	29,654
			Grain compensation allowance	...		...	
			Other allowances	5,820		6,168	3,807
			Allowances—Voted ...	1,55,820	1,58,228	96,168	33,461
			TRAVELLING ALLOWANCE	...		...	
			Other allowances	*3,600*		...	
			Allowances—Charged ...	*3,600*	*2,188*	...	...

*There are no sub-heads under this minor head.

25.—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
PROVINCIAL LEGISLATIVE ASSEMBLY— *concld.*			Contract contingencies	10,000		10,000	
			Contingencies—Contract ...	10,000	10,000	10,000	5,34
			Miscellaneous contingencies—Non-contract ...	12,000		12,000	
			Contingencies—Non-contract ...	12,000	9,535	12,000	7,20
			TOTAL ... Voted ...	2,51,887	2,35,001	1,94,840	91,73
			TOTAL ... Charged ...	*21,600*	*13,118*	*25,875*	*25,74*
			TOTAL—PROVINCIAL LEGISLATIVE ASSEMBLY ...	**2,73,487**	**2,48,119**	**2,20,715**	**1,17,46**

25.—GENERAL ADMINISTRATION—ELECTIONS FOR LEGISLATURES.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
ELECTION CHARGES.			**ELECTION FOR LEGISLATURES.**				
			Election officer	...		...	
			Special pay	...		...	
			Pay of Officers—Charged ...	...	...	...	*25,779*
			Assistant Election officers	850		...	
			Pay of Officers—Voted ...	850	5,950	...	11,40
			Clerks	342		...	
			Servants	33		...	
			Pay of Establishment ...	375	2,030	...	45,30
			TRAVELLING ALLOWANCE	...		...	*2,14*
			Cost of passage, etc.	...		...	
			Allowances —Charged ...	...	...	...	*2,148*
			TRAVELLING ALLOWANCE	1,500		5,500	13,141
			Other allowances	...		...	11,206
			Allowances—Voted ...	1,500	8,995	5,500	24,350
			Miscellaneous contingencies	1,500		...	
			Printing of rolls and ballot papers ...	...		500	
			Fencing Polling stations ...	...		...	
			Ballot Boxes	...		...	
			Contingencies—Non-contract ...	1,500	1,200	500	1,10,905
			TOTAL ... Voted ...	4,225	18,175	6,000	1,91,959
			TOTAL ... Charged ...	...	...	...	*27,927*
			TOTAL—ELECTION CHARGES ...	**4,225**	**18,175**	**6,000**	**2,19,886**

25.—GENERAL ADMINISTRATION—ELECTIONS FOR LEGISLATURES—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
COMMISSIONS FOR TRIAL OF ELECTION PETITIONS.	1		*Election Commissioner ... ...*	...	...	*1,600*	
			Pay of Officers—Charged	...	...	*1,600*	
			Election Commissioner	...	...	3,490	
			Pay of Officers—Voted ...	...	...	3,490	
			Clerks			} 320	
			Servants				
			Pay of Establishment ...	...	270	320	
			TRAVELLING ALLOWANCE	...	...	*200*	
			Allowances—Charged	...	...	*200*	
			TRAVELLING ALLOWANCE	...	...	1,110	
			Other allowances	...	13,820	5,080	
			Allowances—Voted ...	...	13,820	6,190	
			Contingencies—Non-contract	...	...	200	
			Contingencies—Non-contract ...	...	...	200	
			TOTAL ... Voted ...	...	14,090	10,200	
			TOTAL ... Charged	...	...	*1,800*	
			TOTAL—COMMISSIONS FOR TRIAL OF ELECTION PETITIONS.	...	14,090	12,000	
			TOTAL ... Voted ..	4,225	32,265	16,200	1,91,959
			TOTAL ... Charged	...	...	*1,800*	*27,927*
			TOTAL—ELECTIONS FOR LEGISLATURES ...	**4,225**	**32,265**	**18,000**	**2,19,886**

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
TRANSLATORS' DEPARTMENT.	1	1	Hindi and Urdu Translator (400)	4,800		4,800	
			Leave salaries	...		...	
			Pay of Officers—Voted ...	4,800	4,800	4,800	4,800
	5	5	Assistant Translator	...		...	
	3	3	Clerks	6,120		6,120	
			Servants	384		384	
			Personal pay	...		...	
			Leave salaries	200		200	
			Pay of Establishment ...	6,704	6,704	6,704	6,560

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—*contd.*

SUB-HEAD.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
TRANSLATORS' DEPARTMENT—*concld.*			TRAVELLING ALLOWANCE			...	19
			Grain compensation allowance			...	
			Allowances—Voted ...	...	...	...	19
			Purchase of books and publications ...	130		130	
			Miscellaneous contingencies	250		250	
			Contingencies—Non-contract ...	380	380	380	546
			TOTAL—TRANSLATORS' DEPARTMENT	**11,884**	**11,884**	**11,884**	**11,925**
APPOINTMENT AND POLITICAL DEPARTMENTS.	*1*	*1*	*Chief Secretary (3,000)*	*36,000*		*36,000*	
	1	*1*	*Under-Secretary (700)*	*8,600*		*8,000*	
			Special pay (200)	*2,400*		*2,400*	
			Deputy Secretary	...		*1,425*	
			Overseas pay	...		*150*	
			Pay of Officers—Charged ...	*47,000*	*54,900*	*47,975*	*66,072*
	1	1	Registrar (500)	6,140		7,200	
			Personal pay	...		1,180	
			Special pay (30)	...		360	
			Pay of Officers—Voted ...	6,140	6,989	8,740	10,554
	47	46	Clerks	73,104		76,201	
			Shorthand pay	1,200		1,104	
	12	12	Record room clerks	8,960		8,611	
	22	22	Servants	4,020		3,972	
	5	5	Record room servants	828		828	
			Publicity Office	...		...	
			Temporary establishment	500		886	
			Leave salaries	900		900	
			Deduct—Probable savings	...		—1,502	
			Pay of Establishment ...	89,512	91,282	91,000	89,819
			TOTAL ... Voted ...	95,652	98,271	99,740	1,00,373
			TOTAL ... Charged ...	*47,000*	*54,900*	*47,975*	*66,072*
			TOTAL—APPOINTMENT AND POLITICAL DEPARTMENTS.	**1,42,652**	**1,53,171**	**1,47,715**	**1,66,445**
REVENUE DEPARTMENT.	*1*	*1*	*Secretary (2,200)*	*23,600*		*27,200*	
			Officers on special duty	*5,000*		*5,000*	
			Special pay 1(250)	*3,000*		*3,000*	
			Pay of Officers—Charged	*31,600*	*27,670*	*35,200*	*28,875*
	1	1	Assistant Secretary (600)	7,200		6,000	
			Special pay (100)	1,200		1,200	
			Pay of Officers—Voted ...	8,400	9,886	7,200	10,527
	34	34	Clerks	51,600		52,724	
			Shorthand pay	600		600	
	15	15	Leave salaries	900		900	
			Servants	2,633		2,700	
			Temporary establishment	500		500	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	56,233	57,108	57,424	56,508
			TOTAL ... Voted	64,633	66,994	64,624	67,035
			TOTAL ... Charged ...	*31,600*	*27,670*	*35,200*	*28,875*
			TOTAL—REVENUE DEPARTMENT ...	**96,233**	**94,664**	**99,824**	**95,910**

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
FINANCE DEPARTMENT.	*1*	*1*	*Secretary (2,250)*	*27,000*		*27,000*	
	1	*1*	*Under-Secretary 1(650)*	*8,044*		*7,444*	
			Deputy Secretary	*...*		*1,100*	
			Special pay 1(250), 1(200)	*5,400*		*5,500*	
			Pay of Officers—Charged	*40,444*	*41,796*	*41,044*	*45,704*
	1	1	Registrar (540)	6,669		6,429	
			Special pay (30)	360		360	
			Pay of Officers—Voted ...	7,029	6,789	6,789	6,224
	37	35	Clerks	53,157		56,786	
			Shorthand pay	600		600	
			Leave salary	900		900	
	17	17	Servants	3,016		3,036	
			Temporary establishment	1,461		2,028	
			Deduct—Probable savings	...		—2,000	
			Pay of Establishment ...	59,134	63,262	61,350	59,080
			Total { Voted ...	66,163	70,051	68,139	65,304
			Total { *Charged* ...	*40,444*	*41,796*	*41,044*	*45,704*
			TOTAL—FINANCE DEPARTMENT ...	**1,06,607**	**1,11,847**	**1,09,183**	**1,11,008**
EDUCATION DEPARTMENT.	*1*	*1*	*Secretary (2,050)*	*22,812*		*24,212*	
			Special pay (250)	*3,000*		*3,000*	
			Overseas pay (300)	*3,600*		*3,600*	
			Pay of Officers—Charged ...	*29,412*	*29,788*	*30,812*	*29,823*
	1	1	Assistant Secretary (550)	6,600		6,089	
			Special pay 1(100)	1,200		1,200	
			Pay of Officers—Voted ...	7,800	7,339	7,289	7,002
	30	30	Clerks	46,310		46,204	
			Leave salary	900		900	
	13	13	Servants	2,376		2,371	
			Shorthand pay	600		600	
			Temporary establishment	208		362	
			Deduct—Probable savings	...		—1,937	
			Pay of Establishment ...	50,394	51,735	48,500	48,733
			Total ... { Voted ...	58,194	59,074	55,789	55,740
			Total ... { *Charged* ...	*29,412*	*29,788*	*30,812*	*29,823*
			TOTAL—EDUCATION DEPARTMENT ...	**87,606**	**88,862**	**86,601**	**85,563**

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	**Budget Estimate, 1938-39.** (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
JUDICIAL DEPARTMENT.			*Secretary*			...	
			Special pay (250)	*3,000*		*1,200*	
			Pay of Officers—Charged	*3,000*	*3,000*	*1,200*	*700*
	1	1	Registrar (440)	5,590		6,310	
			Pay of Officers—Voted ...	5,590	5,790	6,310	5,470
	24	24	Clerks	36,961		37,035	
			Leave salary	600		600	
	12	12	Servants	2,184		2,184	
			Temporary establishment	...		259	
			Probable savings	...		...	
			Pay of Establishment ...	39,745	40,786	40,078	40,397
			Total ... { Voted ...	45,335	46,576	46,388	45,867
			{ *Charged* ...	*3,000*	*3,000*	*1,200*	*700*
			TOTAL—JUDICIAL DEPARTMENT ...	**48,335**	**49,576**	**47,588**	**46,567**
LOCAL SELF-GOVERNMENT DEPARTMENT.	*1*	*1*	*Secretary (1,425)*	*17,400*		*16,500*	
			Special pay (250)	*3,000*		*3,000*	
			Pay of Officers—Charged	*20,400*	*19,500*	*19,500*	*20,591*
	1	1	Assistant Secretary (550)	6,600		6,089	
			Special pay 1(100)	1,200		1,200	
			Officers on special duty	28,200		24,000	
			Special pay	4,800		...	
			Deduct—Probable savings				
			Pay of Officers—Voted ...	40,800	40,293	31,289	46,683
	29	29	Clerks	48,368		48,486	
			Leave salary	900		900	
	13	13	Shorthand pay	600		600	
			Servants	2,300		2,346	
			Temporary establishment	4,176		4,241	
			Deduct—Probable savings	...		...	
			Pay of Establishment	56,344	57,396	56,573	58,124
			Total ... { Voted ...	97,144	97,689	87,862	1,04,807
			{ *Charged* ...	*20,400*	*19,500*	*19,500*	*20,591*
			TOTAL—LOCAL SELF-GOVT. DEPT.	**1,17,544**	**1,17,189**	**1,07,362**	**1,25,398**
LEGISLATIVE DEPARTMENT.			*Secretary*			...	
			Special pay			...	
			Pay of Officers—Charged			...	
	1	1	Deputy Secretary (1,500)	18,000		18,000	
			Special pay	...		...	
			Pay of Officers—Voted	18,000	18,000	18,000	20,050
	10	10	Clerks	16,167		15,815	
			Special pay	...		...	
			Shorthand pay	...		...	
			Leave salaries				
	7	7	Servants	450		450	
			Temporary Establishment	1,224		1,224	
			Probable savings	...		77	
			...	...		...	
			Pay of Establishment	17,841	17,269	17,566	16,863
			TOTAL—LEGISLATIVE DEPT.—Voted ...	35,841			[illegible]

25.—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
REFORMS DEPARTMENT.	...		*Secretary*			...	
			Special pay			...	
			Pay of Officers—Charged ...			...	*1,500*
	..		Assistant Secretary				
			Special pay				
			Pay of Officers—Voted ...			...	950
	...		Clerks				
	...		Servants				
			Pay of Establishment ...			...	1,486
			Travelling allowance				
			Allowances—Charged ...			...	...
			Travelling allowance				
			Other allowances				
			Allowances—Voted ...			...	8
			Miscellaneous contingencies				
			Contingencies			...	97
			TOTAL ... Voted ...			...	2,541
			TOTAL ... *Charged* ...			...	*1,500*
			TOTAL—REFORMS DEPARTMENT ...			...	4,041
ALLOWANCES			*TRAVELLING ALLOWANCE*	*2,850*		*6,250*	*6,945*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*2,771*		...	*1,036*
			Other allowances			...	
			Allowances—Charged ...	*5,621*	*10,160*	*6,250*	*7,981*
			TRAVELLING ALLOWANCE	9,700		16,500	15,662
			Other allowances	...		13,000	18,070
			Grain compensation allowance	...		...	
			Allowances—Voted ...	9,700	20,900	29,500	33,732
			TOTAL—ALLOWANCES ...	**15,321**	**31,060**	**35,750**	**41,713**
CONTINGENCIES.*			Purchase of books, maps, periodicals and newspapers.	2,700		3,000	
			Purchase of typewriters	3,000		3,000	
			Rents, rates and taxes	22,362		22,362	
			Electric current charges of the Secretariat buildings.	17,250		16,000	
			Telephone charges	8,500		8,600	
			Miscellaneous contingencies	46,000		51,038	
			TOTAL—CONTINGENCIES ...	**99,812**	**1,07,362**	**1,04,000**	**1,07,193**

*The sub-head "Contingencies" on this page is also a primary unit of appropriation.

25.—GENERAL ADMINISTRATION—PUBLIC SERVICE COMMISSION.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
PUBLIC SERVICE COMMISSION.	1	1	*Chairman 1(3,000)*	*36,000*		*30,000*	
	2	2	*Members 2(2,000)*	*48,000*		*40,000*	
	1	1	*Secretary 1(700)*	*8,400*		*6,000*	
			Special pay 1(150)	*1,800*		...	
			Pay of officers—*Charged* ...	*94,200*	*76,628*	*76,000*	
	12	*7*	*Clerks*	*7,094*		*9,550*	
			Special pay	*480*		*400*	
	13	*11*	*Servants*	*1,560*		*1,420*	
			Pay of establishment—*Charged* ...	*9,134*	*6,529*	*11,370*	
			TRAVELLING ALLOWANCE	*4,950*		*5,000*	
			Other allowances	...		...	
			Allowances of officers—*Charged* ...	*4,950*	*4,540*	*5,000*	
			TRAVELLING ALLOWANCE	*1,100*			
			Other allowances				
			Allowances of establishment—*Charged* ...	*1,100*	*1,040*	...	
			Rent	*900*		*2,100*	
			Cost of printing and fees payable to examiners ...	...		*1,000*	
			Purchase of furniture, Typewriter, Cycles ...	*200*		*3,000*	
			Miscellaneous contingencies	*2,850*		*2,500*	
			PRINTING WORK DONE BY GOVERNMENT PRESS.	*700*			
			STATIONERY SUPPLIED FROM PROVINCIAL STORES.	*300*			
			Contingencies—non-contract—*Charged* ...	*4,950*	*8,420*	*8,600*	
			Leave salaries and pension contribution—*Charged*	*4,400*	*2,900*		
			Deduct—recoveries from C. P. and Berar—*Charged*	*—42,744*	*—36,021*		
			Do. do. Orissa—*Charged*	*—17,810*	*—15,008*		
			TOTAL—PUBLIC SERVICE COMMISSION ...	**58,180**	**49,028**	**1,00,970**	

25.—GENERAL ADMINISTRATION—BOARD OF REVENUE.

SUB-HEADS. (1)	1937-38. (2)	1938-39. (3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
GENERAL DEPARTMENT.	*1*	*1*	*Member (3,500)*	*42,000*		*42,000*	
	1	*1*	*Secretary 1(1,600)*	*20,700*		*19,500*	
			Pay of Officers—*Charged* ...	*62,700*	*61,100*	*61,500*	*42,000*
	...		Secretary			...	
	1	1	Assistant Secretary (300)	3,300		3,600	
			Pay of Officers—Voted ...	3,300	4,275	3,600	21,384

25.—GENERAL ADMINISTRATION—BOARD OF REVENUE—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs	Rs.	Rs.	Rs.
GENERAL DEPARTMENT—*concld.*	31	31	Clerks	49,873		50,848	
			Leave salaries	900		900	
	19	19	Servants	3,384		3,378	
			Shorthand pay	600		600	
			Temporary record-room establishment ...	270		540	
			Temporary establishment	...		...	
			Personal pay	480		540	
			Deduct—Probable savings	...		—800	
			Pay of Establishment ...	55,507	55,730	56,006	55,912
			TRAVELLING ALLOWANCE	*1,500*		*1,900*	*2,471*
			Other Allowances	...		...	
			Allowances—*Charged* ...	*1,500*	*1,600*	*1,900*	*2,471*
			TRAVELLING ALLOWANCE	935		1,300	2,620
			Other allowances	310		1,100	782
			Grain compensation allowance	...		...	
			Allowances—Voted ...	1,245	1,250	2,400	3,402
			Contract contingencies	3,200		3,500	
			Furniture maintenance	100		125	
			Contingencies—Contract ...	3,300	3,600	3,625	3,504
			Purchase of typewriter	...		...	
			Purchase of cycle	50		50	
			Rents, rates and taxes	40		40	
			Miscellaneous contingencies (non-contract) ...	1,780		2,990	
			Contingencies—Non-contract ...	1,870	2,980	3,080	3,615
			TOTAL ... Voted ...	65,222	67,835	68,711	87,817
			TOTAL—Charged ...	*64,200*	*62,700*	*63,400*	*44,471*
			TOTAL—GENERAL DEPARTMENT ...	**1,29,422**	**1,30,535**	**1,32,111**	**1,32,288**
WARDS ESTATES DEPARTMENT.	5	5	Clerks	6,615		6,567	
			Officiating pay	200		200	
	1	1	Servant	168		168	

25.—GENERAL ADMINISTRATION—BOARD OF REVENUE—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
WARDS ESTATES DEPARTMENT —*concld.*			TRAVELLING ALLOWANCE	...	...	...	
			Grain compensation allowance	...	...	...	
			Allowances—Voted ...	...	...	...	
			Miscellaneous contingencies	180		180	
			Contingencies—Non-contract ...	180	180	180	157
			TOTAL—WARDS ESTATES DEPARTMENT	7,163	5,915	7,115	5,637
			TOTAL ... Voted ...	72,385	73,750	75,826	93,454
			TOTAL ... Charged ...	*64,200*	*62,700*	*63,400*	*44,471*
			TOTAL—BOARD OF REVENUE ...	1,36,585	1,36,450	1,39,226	1,37,925

25.—GENERAL ADMINISTRATION—INSPECTOR-GENERAL OF STAMPS, ETC.

SUB-HEADS. (1)	1937-38. (2)	1938-39. (3)	(4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
INSPECTOR-GENERAL OF STAMPS, ETC.*	*1*	*1*	*Inspector-General of Stamps, Registration and Excise (2,250).*	*27,000*		*26,617*	
			Personal pay			...	
			Special pay (250)	*3,000*		*3,000*	
			Pay of Officers—*Charged* ...	*30,000*	*24,614*	*29,617*	*9,717*
			Inspector-General of Stamps, etc.				
			Pay of Officers—Voted ...	...	...	...	12,774
			TRAVELLING ALLOWANCE	*4,050*		*4,250*	*1,673*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		...	
			Allowances—*Charged* ...	*4,050*	*3,562*	*4,250*	*1,673*
			TRAVELLING ALLOWANCE	...	...		1,911
			Allowances—Voted ...	...	...	...	1,911
			TOTAL ... Voted ...	...	...	...	14,685
			TOTAL ... Charged ...	*34,050*	*28,176*	*33,867*	*11,390*
			TOTAL—INSPECTOR-GENERAL OF STAMPS, etc.	34,050	28,176	33,867	26,075

*There are no sub-heads under this minor head.

25.—GENERAL ADMINISTRATION—COMMISSIONERS.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
MAIN OFFICE	*4*	*4*	*Commissioners 4 (3,000)*	*1,44,800*		*1,44,800*	
			Pay of Officers*—*Charged*	*1,44,800*	*1,46,300*	*1,44,800*	*1,12,897*
			Commissioners	...			
			Pay of Officers—Voted	...	...	...	36,000
	83	83	Clerks	90,771		92,061	
			Leave salaries	3,000		2,400	
			Apprentices	3,500		3,700	
	43	43	Servants	5,376		5,376	
			Temporary establishment	...		1,363	
			Temporary record-room establishment ...	...		...	
			Pay of Establishment* ...	1,02,647	1,07,500	1,04,900	1,07,460
			TRAVELLING ALLOWANCE	*9,800*		*11,000*	*9,099*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		*910*	
			Other allowances	...		...	
			Allowances—*Charged*	*9,800*	*12,916*	*11,910*	*9,099*
			TRAVELLING ALLOWANCE	1,520		1,600	4,415
			Grain compensation allowance	...		...	
			Other allowances	613		1,600	1,586
			Remuneration to copyists	...		...	
			Allowances—Voted ...	2,133	3,200	3,200	6,001
			Contract contingencies	11,100		11,100	
			Maintenance of furniture	600		600	
			Cost of flags	...		...	
			Contingencies—Contract ...	11,700	11,700	11,700	11,869
			Purchase of typewriters	1,150		1,100	
			Purchase of cycle	55		120	
			Rents, rates and taxes	2,584		2,584	
			Miscellaneous contingencies	1,831		1,888	
			Purchase of tents	289			
			Contingencies—Non-contract ...	5,909	5,600	5,692	5,816
			TOTAL ... ... Voted ...	1,22,389	1,28,000	1,25,492	1,67,146
			TOTAL—Charged	*1,54,600*	*1,59,216*	*1,56,710*	*1,21,996*
			TOTAL—MAIN OFFICE ...	2,76,989	2,87,216	2,82,202	2,89,142

* The primary units of appropriation, Pay of Officers—Charged and Pay of establishment on this page are also sub-heads.

25.—GENERAL ADMINISTRATION —COMMISSIONERS—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
PRIVATE ESTATES DEPARTMENT.	20	20	Clerks	18,566		18,506	
	10	10	Servants	1,200		1,200	
			Leave salaries	764		450	
			Pay of Establishment ...	20,530	19,500	20,156	21,659
			TRAVELLING ALLOWANCE	70		70	144
			Grain compensation allowance	...		...	
			Other allowances	...		308	308
			Allowances—Voted ...	70	378	378	452
			Miscellaneous contingencies	1,000		978	
			Contingencies—Non-contract ...	1,000	1,020	978	1,004
			TOTAL—PRIVATE ESTATES DEPARTMENT	**21,600**	**20,898**	**21,512**	**23,115**
			PARTITION ESTABLISHMENT.				
	12	12	Clerks	7,290		7,290	
	3	3	Servants	360		360	
			Temporary establishment			...	
			Pay of Establishment ...	7,650	7,750	7,650	7,598
			TRAVELLING ALLOWANCE	...	...		
			Grain compensation allowance	...	...		
			Allowances—Voted ...	...	...	...	
			Miscellaneous contingencies ...	30		30	
			Contingencies—Non-contract ...	30	30	30	25
			TOTAL—PARTITION ESTABLISHMENT ...	7,680	7,780	7,680	7,623
			TOTAL ... Voted ...	1,51,669	1,56,678	1,54,684	1,97,884
			TOTAL—Charged	*1,54,600*	*1,59,216*	*1,56,710*	*1,21,996*
			TOTAL—COMMISSIONERS ...	**3,06,269**	**3,15,894**	**3,11,394**	**3,19,880**

25.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENTS.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			GENERAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	*17*	*17*	*Collectors and Magistrates—3(2,250), 1(2,200), 1(2,100), 2(1,900), 1(1,600), 2(1,500), 3(1,350), 2(1,275), 1(1,200), 1(1,100).*	*4,46,825*		*5,08,574*	
	31	*30*	*Assistant and Joint Magistrates and Collectors—1(750), 1(700), 2(650), 3(600), 2(550), 2(500), 19(450).*	*84,900*		...	
			Overseas pay	*13,000*		*15,468*	
			TOTAL ...	*5,44,725*		*5,24,042*	
			Deduct—Probable savings	*—59,725*		*—60,000*	
			Pay of Officers—Charged *	*4,85,000*	*4,62,000*	*4,64,042*	*3,82,105*
Pay of Officers—Voted.	...		Collectors and Magistrates	...		...	
	269	264	Deputy and Sub-Deputy Magistrates—3 (1,000), 15 (853), 3(800), 7 (750), 21(700), 15 (650), 16 (600), 21 (550), 12 (500), 12 (450), 9 (400), 2 (375), 2 (350), 7 (325), 18 (300), 13 (275), 14 (250), 8 (225), 14 (200), 4 (330), 3 (340), 6 (260), 17 (230), 1 (190), 2 (175), 1 (170), 1 (150), 5 (130), 12 (100).	15,23,312		14,75,000	
			Leave salaries of officers employed in Settlement Department.			...	
			Special pay			...	
			TOTAL ...	15,23,342		14,75,000	
			Deduct—Probable savings	—40,342		—35,000	
			Pay of Officers—Voted ...	14,83,000	14,49,732	14,40,000	15,39,989

***The primary units of appropriation, Pay of officers—Charged and Pay of officers—Voted are also sub-heads.**

25.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENTS—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS, and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			GENERAL ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	584	583	Clerks	4,51,048		4,50,843	
	319	322	Servants	38,868		38,508	
			Shorthand pay	9,600		9,696	
			Leave salaries	15,000		12,000	
			Apprentices	18,000		17,000	
			Motor launch establishment	...		...	
			Boat establishment	...		...	
	2	2	Elephant establishment	264		264	
			Temporary land acquisition establishment ...	4,970		6,830	
			Temporary comparing clerks	7,200		6,880	
			Record-Room establishment	300		300	
			Other temporary establishment	12,000		11,000	
			TOTAL ...	5,57,250		5,53,331	
			Deduct—(1) Amount recoverable on account of land acquisition establishment for railways.	...	...	...	
			(2) Recoveries from Chaukidari Fund for cost of Chaukidari clerks in Chota Nagpur.	—15,250		—14,300	
			(3) Probable savings	...		—1,380	
			Pay of Establishment * ...	5,42,000	5,42,000	5,37,651	5,34,918
Allowances—Charged.			*TRAVELLING ALLOWANCE*	*40,850*		*43,000*	*47,303*
			COST OF PASSAGES GRANTED UNDER THE SUPERIOR CIVIL SERVICES RULES, 1924.	*7,980*		*16,643*	*21,409*
			Other allowances	*1,575*		*1,575*	*1,575*
			Payment on account of medical treatment of British Officers in Superior Service.			...	
			Allowances—Charged	*50,405*	*64,722*	*61,218*	*70,286*
Allowances—Voted.			TRAVELLING ALLOWANCE	1,66,500		1,57,000	1,90,846
			Grain compensation allowance	...		...	
			Other allowances ... ... }	} 1,68,529		1,65,000	1,69,114
			Remuneration to copyists ... ... }				
			Allowances—Voted* ...	3,35,029	3,50,000	3,22,000	3,59,964

* The primary units of appropriation, Pay of Establishment and Allowances on this page are also sub-heads.

25.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENTS—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			GENERAL ESTABLISHMENTS—*contd.*				
Contingencies—Contract.			Maintenance of furniture	7,000		8,000	
			Contract contingencies...	1,35,400		1,35,150	
			Contingencies—Contract* ...	1,42,400	1,75,000	1,43,150	1,87,595
Contingencies—Non-contract.			Purchase of tents (Special contract) ...	2,596		3,571	
			Rents, rates and taxes	36,495		35,174	
			Purchase of typewriters	4,000		4,500	
			Purchase of cycles	150		175	
			Value of mathematical instruments ...	270		185	
			Law charges	5,000		5,500	
			Purchase of boat	7,468		23,735	
			Miscellaneous contingencies (non-contract) ...	11,662		10,449	
			Contingencies—Non-contract* ...	67,641	85,000	83,289	68,956
TREASURY ESTABLISHMENT.	115	115	Clerks	94,215		95,442	
	67	67	Potdars	15,509		15,386	
	19	19	Servants	2,280		2,280	
			Leave Salaries	3,000		3,000	
			Temporary establishment	1,650		189	
			Do. at kist-time	925		980	
			Deduct—Amount payable by Central Government in connection with issue of saltpetre licenses.	...		...	
			Deduct—Probable Savings	...		...	
			Pay of Establishment ...	1,17,579	1,17,277	1,17,277	1,17,508

*The primary units of appropriation. Contingencies—Contract and Contingencies—Non-contract on this page are also sub-heads.

25.—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENTS—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			GENERAL ESTABLISHMENTS—*concld.*	Rs	Rs.	Rs.	Rs.
			TRAVELLING ALLOWANCE	75	85	85	470
			Grain compensation allowance	...	...	...	
			Other allowances	...	286	286	263
			Allowances—Voted ...	75	371	371	733
			Grant for furniture	...		...	
			Maintenance of furniture	200		250	
			Contract contingencies	11,000		10,750	
			Contingencies—Contract ...	11,200	11,250	11,000	12,830
			Miscellaneous contingencies (non-contract) ...	85		85	
			Contingencies—Non-contract	85	85	85	108
			TOTAL—TREASURY ESTABLISHMENT	**1,28,939**	**1,28,983**	**1,28,733**	**1,31,179**
			TOTAL ... Voted ...	26,99,009	27,30,715	26,54,823	28,22,601
			TOTAL ... Charged ...	*5,35,405*	*5,26,722*	*5,25,260*	*4,52,391*
			TOTAL—GENERAL ESTABLISHMENTS ...	**32,34,414**	**32,57,437**	**31,80,083**	**32,74,992**

25.—GENERAL ADMINISTRATION—SUBDIVISIONAL ESTABLISHMENTS.

SUB-HEADS. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
SUBDIVISIONAL ESTABLISHMENTS.	311	311	Clerks	2,24,502		2,22,960	
			Shorthand pay	1,224		1,224	
	175	175	Servants	21,036		21,036	
			Leave salaries	5,238		3,000	
			Temporary establishment	13,000		8,095	
			Apprentices	8,000		8,510	
			Deduct—Probable savings	—3,000		...	
			Pay of Establishment * ...	2,70,000	2,76,000	2,64,825	2,68,102
			TRAVELLING ALLOWANCE	11,400		10,500	14,704
			Other allowances	6,400		6,400	5,854
			Allowances—Voted * ...	17,800	18,400	16,900	20,558
			TOTAL—SUBDIVISIONAL ESTABLISHMENTS ...	**2,87,800**	**2,94,400**	**2,81,725**	**2,88,660**

* The primary units, Pay of Establishment and Allowances are also sub-heads.

25.—GENERAL ADMINISTRATION—OTHER ESTABLISHMENTS.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	**Budget Estimate, 1938-39.**	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			OTHER ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.
PROCESS-SERVING ESTABLISHMENT.	69	69	Nazirs, Naib-nazirs, etc.	53,731		55,006	
	962	962	Process serving peons	1,24,640		1,24,668	
			Extra process-serving peons	822		630	
			Leave salaries	2,084		1,705	
			Deduct—Probable savings	—8,777		—10,000	
			Pay of Establishment	1,72,500	1,72,009	1,72,009	1,71,737
			TRAVELLING ALLOWANCE	10,800		10,000	10,793
			Grain compensation allowance	...		...	
			Other allowances	900		1,000	1,051
			Allowances—Voted	11,700	11,750	11,000	11,844
			Contract contingencies	3,500		3,600	
			Contingencies—Contract	3,500	3,500	3,600	3,448
			Process-serving charges	20		75	
			Contingencies—Non-contract	20	25	75	17
			TOTAL—PROCESS-SERVING ESTABLISHMENT.	**1,87,720**	**1,87,284**	**1,86,684**	**1,87,046**
STAGING BUNGALOWS.	1	1	Servant	120		120	
			Pay of Establishment	120	120	120	120
			Grain compensation allowance	...	...	...	...
			Allowances—Voted	...	...	...	...
			Maintenance of furniture	400		300	
			Contract contingencies	3,600		4,000	
			Contingencies - Contract	4,000	3,942	4,300	3,930
			Rents, rates and taxes...	1,444		1,400	
			Miscellaneous contingencies (non-contract)	...		...	
			Contingencies—Non-contract	1,444	1,794	1,400	1,113
			TOTAL—STAGING BUNGALOWS	**5,564**	**5,856**	**5,820**	**5,163**
CEMETERY ESTABLISHMENT NOT ATTACHED TO CHURCHES.	1	1	Servant	120		120	
			Temporary establishment	...		...	
			Grain compensation allowance	...		...	
			Rents, rates and taxes...	...		...	
			Miscellaneous contingencies	...		...	
			TOTAL—CEMETERY ESTABLISHMENT, ETC.*	**120**	**120**	**120**	**120**
ENCAMPING GROUNDS.			TOTAL—ENCAMPING GROUNDS*	...	...	...	
			TOTAL—OTHER ESTABLISHMENTS	**1,93,404**	**1,93,260**	**1,92,624**	**1,92,710**

*These primary units are also sub-heads.

DEMAND No. 13.

MAJOR HEAD—27—ADMINISTRATION OF JUSTICE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Administration of Justice—

Rs. 23,66,915.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
HIGH COURT.					
Pay of officers	Charged	5,54,565	5,05,494	5,09,580	5,02,807
Pay of officers	Voted	...	...	...	33,563
Pay of Establishment	Voted	...	...	...	2,39,132
	Charged	2,48,330	2,45,269	2,45,725	
Allowances of officers	Charged	12,000	13,510	13,680	11,918
Allowances of establishment	Voted	...	...	...	7,779
	Charged	8,300	8,275	8,275	...
Contingencies—(Non-contract)	Voted	...	...	...	85,961
	Charged	94,974	95,100	92,000	...
Deduct—Contribution payable by Government of Orissa.	Voted	...	...	...	−1,05,000
	Charged	−1,28,700	−1,28,700	−1,28,700	...
TOTAL—HIGH COURT	Voted	...	...	...	2,61,435
	Charged	7,89,469	7,38,948	7,40,560	5,14,725
LAW OFFICERS.					
A—ENGLISH LAW OFFICERS.					
Pay of officers	Charged	24,000	14,972	20,000	
Pay of officers	Voted	...	...	...	
Allowances	Charged	1,500	17,000	17,000	
TOTAL—A	Charged	25,500	31,972	37,000	
B—LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.					
Pay of officers	Charged	26,100	25,600	33,600	35,524
Pay of officers	Voted	19,000	19,000	22,500	42,000
Pay of Establishment	...	11,106	11,916	11,206	11,251
Allowances	Charged	660	660	660	368
Allowances	Voted	15,900	15,900	15,900	10,606
Contingencies—(contract)	...	2,500	2,500	2,500	2,493
Contingencies—(Non-contract)	...	6,062	8,151	6,151	8,740
Deduct—Contribution payable by Government of Orissa		...	...	...	−5,000
TOTAL—B	Voted	54,568	57,467	58,257	70,090
	Charged	26,760	26,260	34,260	35,892
C—MUFASSAL ESTABLISHMENT.					
Pay of Establishment	...	23,376	23,376	23,376	23,380
Allowances	Charged	5,000	5,000	5,000	...
Allowances	Voted	1,25,472	1,21,000	1,36,000	1,25,406
Contingencies—Non-Contract	...	650	500	719	385
TOTAL—C	Voted	1,49,498	1,44,876	1,60,095	1,49,171
	Charged	5,000	5,000	5,000	
D—LAW REPORTER.					
Pay of officers	...	4,576	4,396	4,396	4,216
Pay of Establishment	...	2,826	2,826	2,826	2,869
Contingencies—(Non-contract)	...	220	605	605	120
Deduct—Contribution payable by Government of Orissa	...	−850	−850	−850	
TOTAL—D	Voted	6,772	6,977	6,977	7,205
TOTAL—LAW OFFICERS	Voted	2,10,838	2,09,320	2,25,329	2,26,466
	Charged	57,260	63,232	76,260	35,892

27—ADMINISTRATION OF JUSTICE—*concld.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
CIVIL AND SESSIONS COURTS.					
Pay of officers	*Charged* ...	*3,73,988*	*3,35,000*	*3,63,100*	*1,83,004*
Pay of officers	Voted ...	7,23,703	7,20,000	7,11,313	8,35,1[illegible]2
Pay of Establishment	...	6,03,633	5,99,000	5,92,000	5,91,178
Allowances	*Charged* ...	*15,373*	*10,514*	*22,680*	*6,329*
Allowances	Voted ...	2,21,700	2,17,000	2,26,000	2,27,186
Contingencies—(Contract)	...	57,575	58,280	57,575	62,3[illegible]0
Contingencies—(Non-contract)	...	61,000	60,000	65,000	58,759
PROCESS-SERVING ESTABLISHMENT.					
Pay of Establishment	...	2,58,000	2,55,000	2,57,927	2,55,987
Allowances	Voted ..	3,250	3,100	3,300	3,032
TOTAL—CIVIL AND SESSIONS COURTS	Voted ...	**19,28,861**	**19,12,380**	**19,13,115**	**20,33,694**
	Charged ...	*3,89,361*	*3,45,514*	*3,85,780*	*1 89,333*
CRIMINAL COURTS.					
A—GENERAL ESTABLISHMENT.					
Establishment	...	8,756	9,104	9,104	8,561
Allowances	...	13,176	12,500	13,150	12,903
Contingencies—(Non-contract)	...	1,96,79[illegible]	1,95,000	1,88,532	1,95,028
TOTAL—A ...	...	**2,18,730**	**2,16,604**	**2,10,786**	**2,16,492**
B—REVISION OF CHAUKIDARI PANCHAYATS	..	**1,126**	**1,100**	**1,050**	**1,125**
TOTAL CRIMINAL COURTS ...	Voted ...	**2,19,856**	**2,17,704**	**2,11,836**	**2,17,617**
PLEADERSHIP AND MUKHTARSHIP EXAMINATION CHARGES	Voted ...	**6,000**	**7,300**	**7,300**	**7,303**
Deduct—Contribution payable by Government of Orissa ...	...	...	...	...	
RESERVE AT THE DISPOSAL OF GOVERNMENT ...	Voted ...	...	...	...	
CHARGES IN ENGLAND—					
LEAVE SALARIES AND DEPUTATION PAY—					
High Commissioner ...	Voted ...	...	2,320	...	
	Charged ...	*1,36,600*	*1,26,600*	*1,16,320*	*1,36,875*
STERLING OVERSEAS PAY—					
High Commissioner ...	Voted ...	...	...	...	
	Charged ...	*24,520*	*20,000*	*32,240*	*21,069*
OTHER CHARGES—					
Secretary of State ...	Voted ...	1,360	1,840	3,080	1,499
	Charged ...	...	...	...	
TOTAL—HIGH COMMISSIONER ...	Voted ...	...	2,320	...	
	Charged ...	*1,61,120*	*1,46,600*	*1,48,560*	*1,57,944*
TOTAL—SECRETARY OF STATE ...	Voted ...	**1,360**	**1,840**	**3,080**	**1,499**
	Charged ...	...	...	...	
TOTAL CHARGES IN ENGLAND ...	Voted ...	**1,360**	**4,160**	**3,080**	**1,499**
	Charged ...	*1,61,120*	*1,46,600*	*1,48,560*	*1,57,944*
LOSS OR GAIN BY EXCHANGE	Voted ...	...	...	...	—8
	Charged ...	...	...	...	*—843*
TOTAL	Voted ...	(a) **23,66,915**	**23,50,864**	**23,60,660**	**27,48 006**
TOTAL	*Charged* ...	*13,97,210*	*12,94,294*	*13,51,160*	*8,97,051*
TOTAL—27.—ADMINISTRATION OF JUSTICE	...	(b) **37,64,125**	**36,45,158**	**37,11,820**	**36,45,057**

(*a*) This amount represents the amount of this demand.
(*b*) This figure is the total figure in the General Abstract at page 10.

27—ADMINISTRATION OF JUSTICE—HIGH COURT.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			HIGH COURT.	Rs.	Rs.	Rs.	Rs.
Pay of officers—Charged.	*1*	*1*	*Chief Justice (5,000)*	*60,000*		*60,000*	
	8	*8*	*Puisne Judges 8(4,000)*	*3,60,000*		*3,60,000*	
	1	*2*	*Additional Judges (Temporary) (4,000)* ...	*75,600*		*38,000*	
	1	*1*	*Registrar (2,100)*	*25,600*		*25,480*	
	1	*1*	*Deputy Registrar (750)*	*9,600*		*9,000*	
	1	*2*	*Assistant Registrars 1(550)*	*15,365*		*6,600*	
	1	*1*	*Oath Commissioner 1(450)*	*5,400*		*5,400*	
	3	*4*	*Special pay, 1(200), 1(150), 1(75)*	*6,000*		*5,100*	
			Deduct—*Probable savings*	*—3,000*		...	
			Pay of Officers— *Charged* ...	*5,54,565*	*5,05,494*	*5,09,580*	*5,02,807*
			Pay of Officers— Voted	...	...	...	33,563
Pay of Establishment—Charged.	*151*	*151*	*Translators, clerks and stenographers* ...	*2,27,671*		*2,28,739*	
			Special pay	*180*		*180*	
			Leave salaries	*3,000*		*3,000*	
			Subsistence allowance of two stamp reporters ...	...		...	
			Temporary establishment	*7,484*		*4,777*	
	83	*83*	*Servants*	*14,995*		*14,977*	
			Deduct—*Probable savings*	*—5,000*		*—5,948*	
			Pay of Establishment Voted	...	...	...	2,39,132
			Pay of Establishment *Charged* ...	*2,48,330*	*2,45,269*	*2,45,725*	...
Allowances of officers—Charged.			*TRAVELLING ALLOWANCE*	*12,000*		*12,000*	*10,089*
			Cost of passages granted under the Superior Civil services Rules, 1924, to Indian Civil Service High Court Judges.	...		*1,680*	*1,829*
			Cost of passages to Non-Indian Civil Service High Court Judges.	...		...	
			Allowances—Charged ...	*12,000*	*13,510*	*13,680*	*11,918*
Allowances of establishment—Charged.			*TRAVELLING ALLOWANCE*	*2,125*		*2,225*	*2,136*
			Grain compensation allowance	...		...	
			Remuneration to copyists	*5,600*		*5,500*	*5,643* (for the three items)
			Allowances to jurors and assessors	*500*		*500*	
			Honorarium for the preparation of chronological table.	*75*		*50*	
			Allowances of establishment. Voted	...	...	...	7,779
			Allowances of establishment. *Charged* ...	*8,300*	*8,275*	*8,275*	...

* These primary units of appropriation are also sub-heads.

27.—ADMINISTRATION OF JUSTICE—HIGH COURT—*concld.*

SUB-HEADS. (1)	Strength 1937-38. (2)	Strength 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
Contingencies—Non-contract.			*Purchase of typewriters*	*1,440*		*1,540*	
			Purchase of cycles	*500*		*450*	
			Books, publications and newspapers, etc. ...	*400*		*400*	
			Rents, rates and taxes	*20,050*		*20,050*	
			Miscellaneous contingencies	*62,384*		*68 508*	
			Honorarium for the preparation of chronological table.	...		...	
			Library	*5,000*		*5,000*	
			Diet and travelling allowance to witnesses ...	*100*		*100*	
			PRINTING WORK DONE BY GOVERNMENT PRESS.	*1,600*			
			STATIONERY SUPPLIED FROM PROVINCIAL STORES.	*5,500*			
			Deduct—*Probable savings*	*—2,000*		*—4,048*	
			Contingencies—Non-contract.* Voted ...	...	...	...	85,961
			Contingencies—Non-contract.* *Charged* ...	*94,974*	*95,100*	*92,000*	...
			Contribution payable by Government of Orissa. Voted ...	...	...	...	—1,05,000
			Contribution payable by Government of Orissa. *Charged* ...	*—1,28,700*	*—1,28,700*	*—1,28,700*	...
			TOTAL Voted ...	...	...	...	2,61,435
			TOTAL *Charged* ...	*7,89,469*	*7,38,948*	*7,40,560*	*5,14,725*
			TOTAL—HIGH COURT ...	**7,89,469**	**7,38,948**	**7,40,560**	**7,76,160**

27.—ADMINISTRATION OF JUSTICE—LAW OFFICERS.

SUB-HEADS. (1)	1937-38. (2)	1938-39. (3)	(4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
ENGLISH LAW OFFICERS.	1	1	*Pay of Advocate-General*	*24,000*		*20,000*	
			Pay of Officers—*Charged* ..	*24,000*	*14,972*	*20,000*	...
			TRAVELLING ALLOWANCE	...	...	...	...
			Other allowances	*1,500*		*17,000*	
			Allowances—*Charged*	*1,500*	*17,000*	*17,000*	
			TOTAL—ENGLISH LAW OFFICERS	*25,500*	*31,972*	*37,000*	
LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.	1	1	*Superintendent and Remembrancer of Legal Affairs 1 (2,150).*	*26,100*		*33,000*	
			Special pay	...		*600*	
			Pay of Officers—*Charged* ...	*26,100*	*25,600*	*33,600*	*35,524*
	1	...	Government Advocate 1(2,000)	...	...	4,000	
	1	1	Assistant Government Advocate 1(1,000) ...	12,000		12,000	
	1	1	Government Pleader 1(500)	6,000		6,000	
			Leave salaries	1,000		500	
			Pay of Officers—Voted ...	19,000	19,000	22,500	42,000
	8	8	Clerks	8,712		8,820	
	1	1	Accountant clerk	950		950	
			Temporary establishment	100		100	
	8	8	Servants	1,344		1,336	
			Pay of Establishment ...	11,106	11,916	11,206	11,251
			TRAVELLING ALLOWANCE	*660*		*660*	*368*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...	...	...
			Other allowances				
			Allowances—*Charged* ...	*660*	*660*	*660*	*368*

* This primary unit of appropriation is also a sub-head.

27.—ADMINISTRATION OF JUSTICE—LAW OFFICERS—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
LEGAL REMEMBRANCER, ETC.—*concld.*			TRAVELLING ALLOWANCE	200		200	
			Grain compensation allowance	...		...	
			Other allowances	15,700		15,700	10,606
			Allowances—Voted ...	15,900	15,900	15,900	10,606
			Contract contingencies	2,500		2,500	
			Contingencies—Contract ...	2,500	2,500	2,500	2,493
			Law charges	4,900		4,900	
			Miscellaneous contingencies (non-contract) ...	1,027		1,116	
			Office expenses of Wards Estates	135		135	
			Contingencies—Non-contract ...	6,062	8,151	6,151	8,740
			Deduct—Contribution payable by the Government of Orissa	...	...	...	—5,000
			TOTAL ... Voted ...	54,568	57,467	58,257	70,090
			TOTAL ... *Charged* ...	*26,760*	*26,260*	*34,260*	*35,892*
			TOTAL—LEGAL REMEMBRANCER, ETC.	**81,328**	**83,727**	**92,517**	**1,05,982**
MOFASSIL ESTABLISHMENT.	22	22	Government Pleaders	18,420		18,420	
			Establishment allowances to Government Pleaders	4,956		4,956	
			Pay of Establishment ...	23,376	23,376	23,376	23,380
			Fees to pleaders in Criminal Cases... ...	*2,000*		*2,000*	
			Fees to pleaders in Civil Suits	*3,000*		*3,000*	
			Allowances—*Charged*	*5,000*	*5,000*	*5,000*	
			TRAVELLING ALLOWANCE	1,363		1,364	1,932
			Fees to pleaders in criminal cases	1,19,402	}	1,28,666	} 1,23,474
			Do. in civil suits	14,348	}	14,305	}
			Do. in pauper suits	359	}	337	}
			Deduct—Probable savings	—10,000	}	—8,672	}
			Allowances—Voted ...	1,25,472	1,21,000	1,36,000	1,25,406
			Miscellaneous contingencies	650		719	
			Contingencies—Non-contract ...	650	500	719	385
			TOTAL—MOFASSIL ESTABLISHMENT. Voted ...	**1,49,498**	**1,44,876**	**1,60,095**	**1,49,171**
			TOTAL—MOFASSIL ESTABLISHMENT. *Charged* ...	*5,000*	*5,000*	*5,000*	...
LAW REPORTER	1	1	Law Reporter 1(425)	4,576		4,396	
			Pay of Officers—Voted ...	4,576	4,396	4,396	4,216
	1	1	Assistant Law Reporter 1(125)				
	1	1	Clerk	1,500		1,500	
			Leave salary...	1,080		1,080	
	1	1	Servant	90		90	
			...	156		156	
			Pay of Establishment ...	2,826	2,826	2,826	2,869
			Miscellaneous contingencies	220		605	
			Contingencies—Non-contract ...	220	605	605	120
			Deduct—Contribution payable by the Government of Orissa.	—850	—850	—850	...
			TOTAL—LAW REPORTER ...	**6,772**	**6,977**	**6,977**	**7,205**

27.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
CIVIL AND SESSIONS COURTS.				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	18	18	*District and Sessions Judges, 1(3,000), 1(2,250), 2,(2,000), 1(1,700), 4(1,500), 3(1,200), 3(1,100), 1(1,350), 2(1,275).*	*3,90,388*		*3,71,269*	
			Overseas pay 2(300)	*3,600*		*4,800*	
			Special pay	...		...	
			Deduct—*Probable savings*	—20,000		—12,969	
			Pay of officers—Charged ...	*3,73,988*	*3,35,000*	*3,63,100*	*1,83,004*
Pay of Officers—Voted.	...		District and Sessions Judges	...		...	
			Special pay	...		...	
			Temporary Additional Judges	...		...	
			Provision for officiating pay	...		...	
	23	23	Subordinate Judges 1(1,200), 2(1,000), 6(850), 7(800), 7(750).	2,26,133		2,31,600	
	90	96	Munsifs 13(700), 6(650), 3(600), 1(580), 12(550), 5(500), 11(450), 18(400), 5(350), 4(300) 8(260), 5(230), 7(200), 4(200) for 4 months.	5,05,570		4,79,713	
			Special pay	...		...	
			Deduct—Probable savings	—8,000		...	
			Pay of Officers—Voted * ...	7,23,703	7,20,000	7,11,313	8,35,162
			ESTABLISHMENT OF DISTRICT JUDGES.				
Pay of Establishment.	200	199	Clerks	1,65,818		1,61,882	
			Shorthand pay	8,568		8,544	
	139	131	Servants	16,056		16,936	
			Leave salaries	6,000		6,000	
			Temporary establishment	28,276		24,425	
			Apprentices	8,000		8,500	
			Deduct—Probable savings	—4,000		—4,000	
			TOTAL ...	2,28,718		2,22,287	
			ESTABLISHMENT OF SUBORDINATE JUDGES.				
	90	92	Clerks	69,536		68,569	
			Shorthand pay	8,220		8,460	
	81	79	Servants	9,372		9,612	
			Temporary establishment	9,376		10,176	
			Apprentices	960		960	
			Leave salaries	2,500		3,080	
			Deduct—Probable savings	—6,000		—3,500	
			TOTAL ...	93,964		97,357	

* These primary units of appropriation are also sub-heads.

27.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
CIVIL AND SESSIONS COURTS—*contd.*			ESTABLISHMENT OF MUNSIFS.				
Pay of Establishment—*concld.*	859	860	Clerks	2,43,836		2,38,797	
	118	129	Servants	15,504		16,824	
			Leave salaries	5,971		5,720	
			Temporary establishment	25,000		18,535	
			Apprentices	2,640		2,480	
			Deduct—Probable savings	—12,000		—10,000	
			TOTAL ...	2,80,951		2,72,356	
			Pay of Establishment* ...	6,03,633	5,99,000	5,92,000	5,91,173
Allowances—Charged.			*TRAVELLING ALLOWANCE* ...	*7,800*		*15,000*	*3,822*
			COST OF PASSAGES GRANTED UNDER THE SUPERIOR CIVIL SERVICES RULES, 1924.	*7,573*		*7,680*	*2,507*
			Allowances—Charged * ...	*15,373*	*10,514*	*22,680*	*6,329*
Allowances—Voted.			TRAVELLING ALLOWANCE	14,700		14,000	23,925
			Other allowances	6,120		6,120	
			Grain compensation allowance	...		...	2,03,261 (Other allowances to Remuneration to copyists)
			Remuneration to copyists	1,70,000		1,71,000	
			Allowance to jurors and assessors	40,880		41,000	
			Deduct—Probable savings	—10,000		—6,120	
			Allowances—Voted * ...	2,21,700	2,17,000	2,26,000	2,27,186
Contingencies—Contract.			Contract contingencies	47,250		47,250	
			Maintenance of furniture	5,325		5,325	
			Reserve on account of regranted savings and additions to contract grants.	5,000		5,000	
			Contingencies—Contract * ...	57,575	58,280	57,575	62,390
Contingencies—Non-contract.			Rents, rates and taxes	23,198		22,886	
			Purchase of typewriters	1,810		3,745	
			Purchase of cycles	320		200	
			Miscellaneous contingencies (Non-contract) ...	6,118		6,153	
			Purchase of mathematical instruments ...	200		150	
			Diet and travelling expenses of witnesses ...	33,919		35,693	
			Fees for custody of wills	118		123	
			Copying fees for obtaining copies of documents	3,312		3,385	
			Deduct—Probable savings	—7,995		—7,335	
			Contingencies—Non-contract * ...	61,000	60,000	65,000	58,759

* These primary units of appropriation are also sub-heads.

27.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CIVIL AND SESSIONS COURTS—*concld.*				Rs.	Rs.	Rs.	Rs.
PROCESS-SERVING ESTABLISHMENT.	92	95	Nazirs, naib-nazirs and clerks	75,500		75,745	
	1472	1500	Peons	1,92,500		1,89,352	
			Temporary establishment	2,000		2,830	
			Deduct—Probable savings	—12,000		—10,000	
			Pay of Establishment ...	2,58,000	2,55,000	2,57,927	2,55,987
			TRAVELLING ALLOWANCE	1,150		1,300	1,011
			Grain compensation allowance	...	...	...	
			Other allowances	2,100		2,000	2,021
			Allowances—Voted ...	3,250	3,100	3,300	3,032
			TOTAL—PROCESS-SERVING ESTABLISHMENT.	**2,61,250**	**2,58,100**	**2,61,227**	**2,59,019**
			TOTAL Voted	19,28,861	19,12,380	19,13,115	20,33,694
			TOTAL Charged ...	*3,89,361*	*3,45,514*	*3,85,780*	*1,89,333*
			TOTAL—CIVIL AND SESSIONS COURTS ...	**23,18,222**	**22,57,894**	**22,98,895**	**22,23,027**

27.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
CRIMINAL COURTS.			GENERAL ESTABLISHMENT. Establishment of Honorary Magistrates—	Rs.	Rs.	Rs.	Rs.
			Clerks	5,612		5,960	
			Temporary Establishment	696		696	
			Servants	2,448		2,448	
			Establishment, etc. ...	8,756	9,104	9,104	8,561
			Travelling allowance of Honorary Magistrates and their establishment.	5,500		5,176	5,620
			Allowance to jurors and assessors ...	1,062		1,301	
			Fees for post-mortem examination ...	6,159		6,513	
			Rewards under the Gambling and Poison Acts ...	345		255	7,283
			Rewards under the Arms Act	110		155	
			Grain compensation allowance	...		...	
			Expenditure in connection with earthquake ...	...		...	
			Deduct—Probable savings			—250	
			Allowances, etc. ...	13,176	12,500	13,150	12,903
			Miscellaneous contingencies (non-contract) ...	20,036		19,742	
			Charges in connection with fraudulent suits ...	120		120	
			Copying fees for obtaining copies of documents ...	10,736		9,731	
			Diet and travelling allowance to witnesses ...	1,65,906		1,58,939	
			Contingencies—Non-contract ...	1,96,798	1,95,000	1,88,532	1,95,028
			TOTAL—GENERAL ESTABLISHMENT ...	**2,18,730**	**2,16,604**	**2,10,786**	**2,16,492**

DEMAND No. 12.

MAJOR HEAD—28.—JAILS AND CONVICT SETTLEMENTS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Jails and Convict Settlements—

Rs. 17,13,982.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
JAILS.					
A.—SUPERINTENDENCE.					
Pay of Officers	*Charged* ...	*30,000*	*30,000*	*30,000*	*30,000*
Pay of Establishment	...	29,944	30,234	30,184	30,135
Allowances	*Charged* ...	*2,050*	*2,250*	*2,000*	*2,263*
Allowances	Voted ...	950	1,000	1,100	974
Contribution of passages of officers transferred to or from other Government.	*Charged* ...	...	...	...	...
Contingencies—Contract	...	5,000	5,000	4,600	5,480
Contingencies—Non-contract	...	824	1,369	1,366	1,566
TOTAL—A ...	Voted ...	**36,718**	**37,603**	**37,250**	**38,155**
	Charged ...	*32,050*	*32,250*	*32,000*	*32,263*
B.—ESTABLISHMENT.					
(A) CENTRAL JAILS.					
Pay of Officers	*Charged* ...	*71,400*	*71,400*	*71,400*	*66,016*
Pay of Officers	Voted ...	13,050	12,780	14,400	14,656
Pay of Establishment	...	1,83,484	1,73,323	1,88,744	1,79,531
(B) DISTRICT JAILS.					
Pay of Officers	*Charged* ...	*5,700*	*5,700*	*4,500*	*4,575*
Pay of Officers	Voted ...	5,700	5,700	6,600	6,171
Pay of Establishment...	...	1,64,550	1,68,822	1,61,746	1,61,342
(C)—SUBSIDIARY JAILS.					
Pay of Officers	*Charged* ...	...	...	...	...
Pay of Officers	Voted ...	11,160	11,235	11,520	11,707
Pay of Establishment	...	80,272	87,604	80,212	91,256
TOTAL—B ...	Voted ...	**4,58,216**	**4,59,464**	**4,63,222**	**4,64,662**
	Charged ...	*77,100*	*77,100*	*75,900*	*70,591*
C.—DIETARY CHARGES.					
(A) CENTRAL JAILS.					
Rations	...	2,50,000	2,54,000	2,48,400	2,45,364
Contract Contingencies	...	4,000	4,000	4,000	3,592
Non-contract Contingencies	...	100	...	100	...
TOTAL—A ...	...	**2,54,100**	**2,58,000**	**2,52,500**	**2,48,956**
Carried over	...	6,04,084	6,06,417	6,08,372	6,05,671

28.—JAILS AND CONVICT SETTLEMENTS—*contd.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward	6,04,084	6,06,417	6,08,372	6,05,671
	2,54,100	2,58,000	2,52,500	2,48,956
(B) DISTRICT JAILS.				
Rations	1,36,600	1,41,200	1,38,000	1,22,542
Contract Contingencies	2,500	2,800	2,500	1,915
Non-contract Contingencies	...	...	...	...
TOTAL B	**1,39,100**	**1,44,000**	**1,40,500**	**1,24,457**
(C) SUBSIDIARY JAILS.				
Rations	72,000	75,000	80,000	74,089
Contract Contingencies	400	400	400	657
Non-contract Contingencies	...	...	...	...
TOTAL C	72,400	75,400	80,400	74,746
TOTAL—C ... Voted ...	**4,65,600**	**4,77,400**	**8,73,400**	**4,48,159**
D.—HOSPITAL CHARGES.				
(A) CENTRAL JAILS.				
Contract Contingencies	3,000	3,000	3,000	2,626
Non-contract Contingencies	17,000	17,000	15,500	16,886
TOTAL A	20,000	20,000	18,500	19,512
(B) DISTRICT JAILS.				
Contract Contingencies	3,000	3,000	3,000	3,052
Non-contract Contingencies	9,500	9,500	11,000	8,982
TOTAL B	12,500	12,500	14,000	12,034
(C) SUBSIDIARY JAILS.				
Contract Contingencies	...	...	...	...
Non-contract Contingencies	3,000	3,000	3,200	2,568
TOTAL C	3,000	3,000	3,200	2,568
TOTAL—D ... Voted ...	**35,500**	**35,500**	**35,700**	**34,114**
Carried over	11,05,184	11,19,317	11,17,472	10,87,941

The contract contingent heads subordinate to sub-heads "Dietary charges", "Hospital charges" "Sanitation charges" and "Contingencies" are treated as a single primary unit for the purpose of appropriation audit.

28.—JAILS AND CONVICT SETTLEMENTS—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward		11,05,184	11,19,317	11,17,472	10,87,944
E.—CLOTHING AND BEDDING OF PRISONERS.					
Central Jails		49,000	46,500	46,500	48,086
District Jails		20,500	20,500	22,500	19,523
Subsidiary Jails		3,500	3,500	3,000	3,413
TOTAL E		**73,000**	**70,500**	**72,000**	**71,024**
F.—ALLOWANCES.					
(A) CENTRAL JAILS.					
Travelling allowance	*Charged* ...	*600*	*600*	*600*	*1,577*
Cost of passages granted under the Superior Civil Services Regulations, 1924.	*Charged* ...	...	...	...	...
Other allowances	*Charged* ...	...	...	...	...
Travelling allowance	Voted ...	4,250	5,000	5,000	3,242
Other allowances	Voted ...	100	75	75	101
TOTAL A ...	Voted ...	4,350	5,075	5,075	3,343
	Charged ...	*600*	*600*	*600*	*1,577*
(B) DISTRICT JAILS.					
Travelling allowance	Voted ...	3,350	3,500	3,500	4,577
Other allowances	Voted ...	150	100	75	196
TOTAL B		3,500	3,600	3,575	4,773
(C) SUBSIDIARY JAILS.					
Travelling allowance	Voted ...	2,100	2,200	2,200	1,973
Other allowances	Voted ...	808	808	808	767
TOTAL C		2,908	3,008	3,008	2,740
TOTAL F	Voted ...	**10,758**	**11,683**	**11,658**	**10,856**
	Charged ...	*600*	*600*	*600*	*1,577*
G.—SANITATION CHARGES.					
(A) CENTRAL JAILS.					
Contract Contingencies		13,500	13,621	12,600	13,561
Non-contract Contingencies		...	...	...	...
TOTAL A		13,500	13,621	12,600	13,561
Carried over		11,89,542	12,02,100	12,01,730	11,71,401

28.—JAILS AND CONVICT SETTLEMENTS—*contd.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	11,89,542	12,02,100	12,01,730	11,71,401
	13,500	13,621	12,600	13,561
(B) DISTRICT JAILS.				
Contract Contingencies	5,700	5,750	5,750	5,500
Non-contract Contingencies	...	...	...	...
TOTAL B	5,700	5,750	5,750	5,500
(C) SUBSIDIARY JAILS.				
Contract Contingencies	3,000	3,000	2,500	3,060
Non-contract Contingencies	...	...	...	...
TOTAL C	3,000	3,000	2,500	3,060
TOTAL G ... Voted ...	**22,200**	**22,371**	**20,850**	**22,121**
H.—CHARGES FOR MOVING PRISONERS.				
Central Jails	17,500	17,000	17,000	17,254
District Jails	12,500	12,700	15,500	11,629
Subsidiary Jails	11,500	11,500	12,500	11,093
TOTAL H	**41,500**	**41,200**	**45,000**	**39,976**
I.—CONTINGENCIES.				
(A) CENTRAL JAILS.				
Contract Contingencies	17,400	19,429	19,600	23,542
Non-contract Contingencies	24,000	24,000	23,400	23,672
TOTAL A	41,400	43,429	43,000	47,214
(B) DISTRICT JAILS.				
Contract Contingencies	13,500	14,000	12,800	14,917
Non-contract Contingencies	20,800	20,800	20,500	19,570
TOTAL B	34,300	34,800	33,300	34,487
(C) SUBSIDIARY JAILS.				
Contract Contingencies	7,000	8,000	7,000	8,427
Non-contract Contingencies	12,000	11,500	11,500	11,358
TOTAL C	19,000	19,500	18,500	19,785
TOTAL I ... Voted ...	**94,700**	**97,729**	**94,800**	**1,01,486**
Carried over ..	13,47,942	13,63,400	13,62,380	13,34,984

28.—JAILS AND CONVICT SETTLEMENTS—*concld.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	13,47,942	13,63,400	13,62,380	13,34,984
J.—LIVE-STOCK, TOOLS AND PLANT.				
CENTRAL JAILS.				
Non-contract Contingencies ...	7,000	7,000	7,000	9,344
DISTRICT JAILS.				
Non-contract Contingencies ...	5,000	4,000	5,000	5,777
SUBSIDIARY JAILS.				
Non-contract Contingencies ...	2,500	1,800	1,800	2,579
TOTAL J ... Voted ...	**14,500**	**12,800**	**13,800**	**17,700**
K.—CHARGES FOR POLICE CUSTODY.				
Non-contract Contingencies ...	14,500	14,500	15,000	14,411
TOTAL K ...	**14,500**	**14,500**	**15,000**	**14,411**
L.—COST OF MAINTENANCE AND GUARDING OF TERRORIST PRISONERS IN ANDAMANS.	...	2,400	2,700	3,185
TOTAL—L ...	...	**2,400**	**2,700**	**3,185**
Deduct—Contribution payable by the Government of Orissa ...	—2,500	—5,500	—3,616	—11,515
Deduct—Cost of convict labour supplied to the Gaya Jail Press ...	—25,500	—25,500	—26,000	—25,717
Total ... Voted ...	**12,39,192**	**12,52,150**	**12,55,764**	**12,28,617**
Total ... *Charged* ...	*1,09,750*	*1,09,950*	*1,08,500*	*1,04,431*
TOTAL—JAILS ...	13,48,942	13,62,100	13,64,264	13,33,048
JAIL MANUFACTURES.				
Pay of officers ... Voted ...	...	...	...	...
Establishment ... Voted ...	35,000	34,000	35,524	33,699
Allowances ... Voted ...	150	200	120	252
Central Jails Contingencies ...	3,90,900	4,30,900	3,20,900	3,99,090
District Jails Contingencies ...	33,500	35,500	30,500	33,394
Subsidiary Jails Contingencies ...	3,600	3,600	2,900	3,185
TOTAL—JAIL MANUFACTURES Voted ...	**4,63,150**	**5,04,200**	**3,89,944**	**4,69,620**
CONVICT CHARGES AT PORT BLAIR AND NICOBARS ... Voted ...	...	...	..	...
CHARGES IN ENGLAND.				
LEAVE SALARIES AND DEPUTATION PAY— High Commissioner ... Voted ...	...	4,880	...	...
High Commissioner ... *Charged* ...	...	...	...	...
STERLING OVERSEAS PAY— High Commissioner ... Voted ...	...	...	...	...
High Commissioner ... *Charged* ...	*2,120*	*2,120*	*2,120*	*2,133*
STORES FOR INDIA— High Commissioner ... Voted ...	11,640	15,120	13,520	19,808
High Commissioner ... *Charged* ...	...	...	...	...
TOTAL—HIGH COMMISSIONER ... Voted ...	11,640	20,000	13,520	19,808
TOTAL—HIGH COMMISSIONER ... *Charged* ...	*2,120*	*2,120*	*2,120*	*2,133*
TOTAL—CHARGES IN ENGLAND ... Voted ...	**11,640**	**20,000**	**13,520**	**19,808**
TOTAL—CHARGES IN ENGLAND ... *Charged* ...	*2,120*	*2,120*	*2,120*	*2,133*
LOSS OR GAIN BY EXCHANGE ... Voted ...	...	...	...	—116
LOSS OR GAIN BY EXCHANGE ... *Charged* ...	...	...	...	*—11*
TOTAL ... Voted ...	**17,13,982**	**17,76,350**	**16,59,228**	**17,17,929**
TOTAL ... *Charged* ...	(a) *1,11,870*	*1,12,070*	*1,10,620*	*1,06,553*
TOTAL—28.—JAILS AND CONVICT SETTLEMENTS ...	(b) **18,25,852**	**18,88,420**	**17,69,848**	**18,24,482**

(a) This amount represents the amount of this demand.
(b) This figure is the total figure in the general abstract at page 10.

28.—JAILS AND CONVICT SETTLEMENTS—JAILS.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	*1*	*1*	*Inspector-General (2,500)*	*30,000*		*30,000*	*30,000*
			Pay of Officers—Charged ...	*30,000*	*30,000*	*30,000*	*30,000*
	21	21	Clerks	26,220		26,460	
	1	1	Special pay	600		600	
	2	2	Temporary clerks	510		510	
	8	8	Servants	1,344		1,344	
			Leave and officiating pay	1,000		1,000	
			Temporary establishment	270		270	
			Pay of Establishment ...	29,944	30,234	30,184	30,135
			TRAVELLING ALLOWANCE	*2,050*		*2,000*	*2,263*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		...	
			Allowances—Charged ...	*2,050*	*2,250*	*2,000*	*2,263*
			Contribution for passages of officers transferred to and from other Government—Charged.	...	...	...	
			TRAVELLING ALLOWANCE	950		900	974
			Other allowances	...		200	...
			Allowances—Voted ...	950	1,000	1,100	974
			Contract contingencies	5,000		4,600	
			Contingencies—Contract ...	5,000	5,000	4,600	5,480
			Purchase of typewriters	...		420	
			Telephone charges	594		696	
			Miscellaneous contingencies (non-contract) ...	230		250	
			Contingencies—Non-contract ...	824	1,369	1,366	1,566
			TOTAL ... Voted ...	36,718	37,603	37,250	38,155
			TOTAL ... Charged ...	*32,050*	*32,250*	*32,000*	*32,263*
			TOTAL—SUPERINTENDENCE ...	**68,768**	**69,853**	**69,250**	**70,418**

28.—JAILS AND CONVICT SETTLEMENTS—JAILS—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			CENTRAL JAILS.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.	4	4	*Superintendents 2(1,650), 1(1,150), 1(900)* ...	64,200		64,200	
			Overseas pay 2(300)	7,200		7,200	
			Pay of Officers—Charged ...	71,400	71,400	71,400	66,016
	2	2	Deputy Superintendents 2(600)	13,050		14,400	
			Officiating pay	...		...	
			Pay of Officers—Voted ...	13,050	12,780	14,400	14,655
	27	27	Jailors, Deputy and Assistant Jailors and probationers.	44,172		45,000	
			Temporary establishment	3,400		2,160	
			Officiating pay	480		480	
	5	5	Clerical, educational and mechanical establishment.	1,908		1,884	
	493	493	Head warders and warders	1,05,744		1,05,132	
			Extra warders	3,800		4,000	
			Temporary warders	1,980		3,060	
	16	16	Medical establishment	22,648		25,500	
			Temporary establishment	2,352		3,528	
			Deduct—Probable savings	—3,000		—2,000	
			Pay of Establishment ...	1,83,484	1,73,323	1,88,744	1,79,531
			DISTRICT JAILS.				
	4	5	*Superintendents 3(100), 1(75)*	5,700		4,500	
			Pay of Officers—Charged ...	5,700	5,700	4,500	4,575
	6	5	Superintendents, 5(100), 1(50)	5,700		6,600	
			Pay of Officers—Voted ...	5,700	5,700	6,600	6,171
	33	33	Jailors, Deputy and Assistant Jailors and probationers.	59,988		58,584	
	10	11	Clerical, educational and mechanical establishment.	3,954		3,930	
			Temporary establishment	2,160		2,160	
			Leave and officiating pay	...		...	
	344	355	Head warders and warders	78,948		77,052	
			Extra warders	1,500		1,500	
	11	11	Medical establishment	20,400		19,920	
			Temporary establishment	600		600	
			Deduct—Probable savings	—3,000		—2,000	
			Pay of Establishment ...	1,64,550	1,68,822	1,61,746	1,61,342
			Carried over ...	4,43,884	4,37,725	4,47,390	4,32,290

28.—JAILS AND CONVICT SETTLEMENTS—JAILS—concld.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT—*concld.*			Brought forward ...	4,43,884	4,37,725	4,47,390	4,32,290
			SUBSIDIARY JAILS.				
			Pay of Officers	...		...	
			Pay of Officers—Charged ...	...		...	...
	30	31	Superintendents 26(30), 3(50)	11,160		11,520	
			Officiating pay	...		...	
			Pay of Officers—Voted ...	11,160	11,235	11,520	11,707
			Temporary Jailors and Assistant Jailors ...	5,760		5,760	
	40	39	Clerical, educational and mechanical establishment.	9,504		9,864	
			Leave salaries of ditto	400		400	
	228	228	Head warders and warders	52,296		52,296	
			Extra warders	1,500		1,200	
			Temporary warders	7,080		7,080	
	9	10	Medical establishment	1,200		1,080	
			Temporary establishment	2,532		2,532	
			Pay of Establishment ...	80,272	87,604	80,212	91,256
			TOTAL ... Voted ...	4,58,216	4,59,464	4,63 222	4,64,662
			TOTAL ... Charged ...	*77,100*	*77,100*	*75,900*	*70,591*
			TOTAL—ESTABLISHMENT ...	5,35,316	5,36,564	5,39,122	5,35,253
ALLOWANCES.			CENTRAL JAILS.				
			Travelling allowance—*Charged* ...	*600*		*600*	*1,,577*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		...	
			Other allowances	...		...	
			Allowances—Charged ...	*600*	*600*	*600*	*1,577*
			Travelling allowance—Voted Central Jails ...	4,250	5,000	5,000	3,242
			Grain compensation allowance	...	...	...	...
			Other allowances	100		75	101
			Other Allowances—Voted ...	100	75	75	101
			TOTAL—CENTRAL JAILS—VOTED ...	4,350	5,075	5,075	3,343
			Charged ...	*600*	*600*	*600*	*1,577*
			DISTRICT JAILS.				
			Travelling allowances	3,350	3,500	3,500	4,577
			Grain compensation allowance	...	...	...	
			Other allowances	150	...	75	
			Other allowances—Voted	150	100	75	196
			TOTAL—DISTRICT JAILS	3,500	3,600	3,575	4,773
			SUBSIDIARY JAILS.				
			Travelling allowance	2,100	2,200	2,200	1,973
			Grain compensation allowance	...		...	
			Other allowances	808		808	
			Other allowances—Voted	808	808	808	767
			TOTAL—SUBSIDIARY JAILS ...	2,908	3,008	3,008	2,740
			TOTAL ... Voted ...	10,758	11,683	11,658	10,856
			TOTAL ... Charged ...	*600*	*600*	*600*	*1,577*
			TOTAL—ALLOWANCES ...	**11,358**	**12,283**	**12,258**	**12,433**

28.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
JAIL* MANUFACTURES.			Mill Manager				
			Pay of Officers—Voted ...		...	...	
	22	22	Artizans	23,676		23,100	
			Officiating pay	400		400	
			Leave salaries	...		...	
	14	11	Clerks	7,668		9,704	
			Leave and officiating pay	400		400	
			Temporary establishment { Central Jails ...	2,988		1,140	
			Temporary establishment { District Jails ...	780		780	
			Deduct—Probable savings	—912			
			Establishment—Voted ...	35,000	34,000	35,524	33,699
			TRAVELLING ALLOWANCE	150		120	252
			Grain compensation allowance	...		...	...
			Cost of passages granted under Superior Civil Services Rules, 1924.	...		...	...
			Allowances—Voted ...	150	200	120	252
			Customs duty on imported stores	400		400	} 5,24,308
			Raw materials and stores (in India) ...	5,00,000		4,20,000	
			Machinery, tools and plant (in India) ...	5,000		5,000	
			Contingencies	5,500		5,500	
			Deduct—Credits to jails	—1,20,000		—1,10,000	—1,25,218
			Central Jails—Contingencies ...	3,90,900	4,30,900	3,20,900	3,99,090
			Raw materials and stores (in India) ...	50,000		45,000	} 51,700
			Machinery, tools and plant (in India) ...	400		400	
			Contingencies	1,100		1,100	
			Deduct—Credits to jails	—18,000		—16,000	—18,306
			District Jails—Contingencies ...	33,500	35,500	30,500	33,394
			Raw materials and stores (in India)	5,000		5,000	} 5,032
			Machinery, tools and plant (in India) ...	150		150	
			Contingencies	250		250	
			Deduct—Credits for supplies to the maintenance department.	—1,800		—2,500	—1,847
			Subsidiary Jails—Contingencies ...	3,600	3,600	2,900	3,185
			TOTAL... Voted ...	4,63,150	5,04,200	3,89,944	4,69,620
			TOTAL—JAIL MANUFACTURES	**4,63,150**	**5,04,200**	**3,89,944**	**4,69,620**

* There are no sub-heads under this minor head.

DEMAND No. 9.

MAJOR HEAD—29.—POLICE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Police.—

Rs. 73,08,864

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.					
Pay of Officers	...*Charged* ...	*1,13,661*	*99,890*	*97,890*	*95,961*
Pay of Establishment	... ...	70,968	72,968	72,968	67,022
Allowances	... *Charged* ...	*9,880*	*11,641*	*8,000*	*11,697*
Allowances	... Voted ...	4,510	4,715	4,715	4,886
Contingencies—(Contract) ...	... ...	6,860	7,330	6,760	6,583
Contingencies—(Non-contract) ...	... ...	12,520	12,000	17,863	12,829
TOTAL—SUPERINTENDENCE ...	... Voted	**94,858**	**97,013**	**1,02,306**	**91,320**
	Charged ...	*1,23,541*	*1,11,531*	*1,05,890*	*1,07,658*
DISTRICT EXECUTIVE FORCE					
DISTRICT POLICE—					
A.—PAY OF OFFICERS	... *Charged* ...	*2,84,866*	*2,78,000*	*2,88,384*	*2,81,858*
	Voted	**1,11,524**	**1,10,000**	**1,11,570**	**1,08,835**
B.—POLICE FORCE.—					
Executive Subordinates ...	... ...	13,59,260	13,67,000	13,66,614	13,46,546
Constabulary	... ...	23,74,330	23,62,000	23,66,990	23,60,890
TOTAL—B	...Voted	**37,33,590**	**37,29,000**	**37,33,604**	**37,07,436**
C.—CLERICAL ESTABLISHMENT ...	... ...	**1,35,104**	**1,35,000**	**1,36,016**	**1,34,804**
D.—ALLOWANCES	... Voted	**7,92,555**	**7,90,000**	**7,90,590**	**7,98,605**
	Charged ...	*64,120*	*62,000*	*59,681*	*68,102*
E.—Contingencies (Contract) ...	... ...	**1,88,720**	**1,90,000**	**1,87,720**	**1,94,947**
F.—Contingencies (Non-contract) ...	... ...	**3,14,187**	**3,19,000**	**3,18,758**	**3,21,776**
G.—HOSPITAL CHARGES :—					
Pay of Officers	... Voted ...	4,343	4,000	4,043	3,900
Pay of Establishment ...	... ...	22,200	22,000	22,900	22,740
Allowances	... Voted ...	867	1,067	867	1,372
Contribution for treatment of Police patients	... ...	6,700	6,700	4,700	4,200
Contingencies—(Non-contract)	... ...	14,080	14,000	13,780	11,440
Contingencies—(Contract)	... ...	12,520	14,000	14,849	13,857
	TOTAL—G ...	**60,710**	**61,767**	**61,139**	**57,509**
TOTAL DISTRICT POLICE	... Voted	**53,36,390**	**53,34,767**	**53,39,397**	**53,23,912**
	Charged ...	*3,48,986*	*3,40,000*	*3,48,065*	*3,49,960*
OTHER POLICE	... Voted ...	...	...	...	...
DEDUCT—RECOVERIES ON ACCOUNT OF COST OF POLICE GUARDS SUPPLIED TO RAILWAYS AND OTHER GOVERNMENTS AND TO THE IRRIGATION DEPARTMENT.		**—6,256**	**6,347**	**—9,895**	**—10,961**
LUMP DEDUCTION	... ...	...	...	...	...
TOTAL—DISTRICT EXECUTIVE FORCE ...	... Voted	**53,30,134**	**53,28,420**	**53,29,502**	**53,12,951**
	Charged ...	*3,48,986*	*3,40,000*	*3,48,065*	*3,49,960*

29.—POLICE—*contd.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
VILLAGE POLICE.	Rs.	Rs.	Rs.	Rs.
A.—VILLAGE POLICE—BHAGALPUR DIVISION.				
Police Force	552	552	552	552
Allowances ... ... Voted ...	284	284	174	479
Contingencies—Non-contract	142	125	142	129
TOTAL A ... Voted ...	978	961	868	1,160
C.—CONTRIBUTION TO CHAUKIDARI FUNDS FOR PAYMENT OF REWARDS TO CHAUKIDARS.			...	...
D.—TRANSFER TO DISTRICT CHAUKIDARI REWARD FUND	38,991	34,641	38,263	...
E.—TRANSFER TO CHOTA NAGPUR CHAUKIDARI FUND ...	7,02,562	7,16,247	6,64,777	...
F.—TRANSFER TO ROAD PATROL INCLUDING GHATWALI FUND	37,306	38,011	19,484	...
G.—TRANSFER TO CHAUKIDARI UNIFORM ACCOUNT ...	1,20,000	...		
H.—TRANSFER TO GHAT CHAUKIDARI ACCOUNT AT SAMTARA	5,151	...	...	...
TOTAL—VILLAGE POLICE ... ... Voted ...	**9,04,988**	**7,89,860**	**7,23,392**	**1,160**
POLICE TRAINING SCHOOLS.				
A.—TRAINING COLLEGE, HAZARIBAGH.				
Pay of Officers ... ... *Charged*	*14,082*	*13,800*	*18,600*	*15,307*
Pay of Officers ... ... Voted ...	...	...	...	...
Pay of Establishment	33,000	33,000	32,708	32,563
Allowances ... ... *Charged*	*450*	*1,517*	*3,960*	*1,437*
Allowances ... ... Voted ...	1,092	1,282	1,082	1,616
Contingencies—Contract	5,350	5,534	5,534	5,149
Contingencies—Non-contract	9,060	9,000	8,000	8,077
Contribution for leave and pensionary charges of Orissa officers on the staff payable to the Government of Orissa.	568	568	568	568
Deduct—Cost of training of Indian State and Excise Department cadet	—7,800	—7,800	—7,800	—7,800
Deduct—Cost of training of Cadets from Orissa	—31,777	—34,292	—37,049	—7,882
TOTAL A { Voted ...	9,493	7,292	3,043	32,291
TOTAL A { *Charged*	*14,532*	*15,317*	*22,560*	*16,744*
B.—TRAINING SCHOOL, NATHNAGAR.				
Pay of Officers ... ... *Charged*	...	*472*	*900*	*924*
Pay of Officers ... ... Voted ...	900	404	...	...
Pay of Establishment	40,760	42,000	44,262	43,225
Allowances ... ... *Charged*	...	...	...	...
Allowances ... ... Voted ...	3,920	4,610	6,088	4,943
Contingencies—Contract	2,500	3,000	3,044	2,574
Contingencies—Non-contract	4,713	4,971	4,971	5,038
Contribution for leave and pensionary charges of Orissa officers on the staff payable to the Government of Orissa.	...	293	701	590
Deduct—Recoveries from Orissa for training their recruits	...	—17,737	—35,000	—15,040
TOTAL B ... { Voted ...	52,793	37,541	24,066	41,330
TOTAL B ... { *Charged* ...	...	*472*	*900*	*924*
TOTAL—POLICE TRAINING SCHOOLS ... ... { Voted ...	62,286	44,833	27,109	73,621
TOTAL—POLICE TRAINING SCHOOLS ... ... { *Charged* ...	*14,532*	*15,789*	*23,460*	*17,668*

29.—POLICE—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SPECIAL POLICE.					
A.—MOUNTED MILITARY POLICE.					
Police Force		52,068	52,000	53,028	51,639
Clerical Establishment		2,342	2,272	2,272	2,152
Allowances	Voted	5,400	5,860	5,860	4,868
Contingencies—Contract		8,600	8,700	8,700	8,506
Contingencies—Non-contract		58,540	58,000	61,365	53,723
TOTAL A ...	Voted	**1,26,950**	**1,26,832**	**1,31,225**	**1,20,888**
B.—UNMOUNTED MILITARY POLICE.					
Pay of Officers	Voted	5,329	5,100	5,100	5,028
Police Force		99,000	98,372	98,372	97,639
Establishment		2,124	2,100	2,100	2,150
Allowances	Voted	20,750	22,000	21,000	20,155
Contingencies—Non-contract		19,930	20,517	20,517	19,066
Contingencies—Contract		5,500	5,797	5,797	5,285
TOTAL B ...	Voted	**1,52,633**	**1,53,886**	**1,52,886**	**1,49,373**
TOTAL—SPECIAL POLICE	Voted	**2,79,583**	**2,80,718**	**2,84,111**	**2,70,261**
RAILWAY POLICE.					
A.—EAST INDIAN RAILWAY POLICE.					
Pay of Officers	*Charged*	*13,931*	*13,800*	*13,800*	*14,658*
Pay of Officers	Voted	...	...	...	...
Police Force		1,14,148	1,14,500	1,15,236	1,15,260
Clerical Establishment		6,522	6,400	6,174	5,872
Allowances	*Charged*	*760*	*800*	*700*	*853*
Allowances	Voted	9,730	10,000	9,940	10,076
Contingencies—Contract		5,505	6,000	3,266	3,050
Contingencies—Non-contract		28,800	29,178	26,178	25,301
Establishment, etc., charges payable to other Governments ...		2,350	2,350	4,000	3,640
Deduct—**Recoveries from the Railway Board on account of " Order " police.**		—48,247	—35,707	—57,105	...
TOTAL A ...	Voted	**1,18,808**	**1,32,721**	**1,07,689**	**1,63,199**
	Charged ...	*14,691*	*14,600*	*14,500*	*15,511*
B.—BENGAL AND NORTH-WESTERN RAILWAY POLICE.					
Pay of Officers	*Charged*	*6,323*	*6,023*	*7,600*	*6,618*
Pay of Officers	Voted	...	...	...	...
Police Force		80,545	80,000	81,708	79,532
Clerical Establishment		7,771	7,500	7,134	7,171
Allowances	*Charged*	*760*	*800*	*1,800*	*2,213*
Allowances	Voted	5,560	5,700	5,692	5,598
Contingencies—Contract		1,950	2,000	2,100	2,007
Contingencies—Non-contract		15,150	15,000	15,103	15,486
Deduct—**Recoveries from the Railway Board on account of " Order " police.**		—46,111	—34,582	—49,584	...
TOTAL B ...	Voted	**64,865**	**75,618**	**62,153**	**1,09,794**
	Charged	*7,083*	*6,823*	*9,400*	*8,831*

29.—POLICE—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
C.—BENGAL-NAGPUR RAILWAY POLICE.					
Pay of Officers	*Charged* ...	...	...	...	
Pay of Officers	Voted ...	...	...	...	
Police Force	...	...	...	...	
Clerical Establishment	...	...	...	...	
Allowances	*Charged* ...	...	...	...	
Allowances	Voted ...	...	...	...	
Contingencies—Contract	...	...	...	...	
Contingencies—Non-contract	...	...	...	...	
Establishment Charges payable to the Government of Orissa	...	45,614	47,550	49,989	49,276
Deduct—Recoveries from the Government of Bengal ...	...	...	...	...	...
TOTAL C ...	Voted ...	45,614	47,550	49,989	49,276
	Charged ...	...	...	...	...
D.—EASTERN BENGAL RAILWAY POLICE. Establishment, etc., charges payable to other Governments.	Voted ...	13,900	13,900	26,000	26,198
TOTAL—RAILWAY POLICE	Voted ...	2,43,187	2,69,789	2,45,831	3,48,467
	Charged ...	*21,774*	*21,423*	*23,900*	*24,342*
CRIMINAL INVESTIGATION DEPARTMENT.					
Pay of Officers	*Charged* ...	*52,139*	*51,500*	*55,032*	*52,570*
Pay of Officers	Voted ...	18,813	19,000	18,660	19,517
Police Force	...	1,84,714	1,84,500	1,80,708	1,79,833
Clerical Establishment	...	39,563	38,516	39,016	37,363
Allowances	*Charged* ...	*4,200*	*4,000*	*4,500*	*5,297*
Allowances	Voted ...	53,925	54,140	54,140	58,734
Contingencies—Contract	...	8,650	9,150	9,150	8,135
Contingencies—Non-contract	...	17,479	19,000	17,808	19,726
TOTAL—CRIMINAL INVESTIGATION DEPARTMENT	Voted ...	3,23,144	3,24,306	3,19,482	3,23,308
	Charged ...	*56,339*	*55,500*	*59,532*	*57,867*
WORKS					
ORIGINAL WORKS	...	2,000	...	12,500	...
REPAIRS	...	...	...	...	
TOTAL—WORKS	...	2,000	...	12,500	...
MISCELLANEOUS					
ALLOWANCES FOR INDIAN POLICE MEDAL ...	...	1,200	960	960	884
ALLOWANCES FOR THE KING'S POLICE MEDAL OR BAR	...	5,568	5,568	5,568	5,329
GRANTS-IN-AID	...	...	...	...	...
MISCELLANEOUS	...	41,376	7,000	17,000	5,742
TOTAL—MISCELLANEOUS	...	48,144	13,528	23,528	11,955

29.—POLICE—*concld.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
TRANSFERS TO THE GENERAL POLICE FUND		**3,500**	**31,662**	**31,662**	...
CHARGES IN ENGLAND					
LEAVE SALARIES AND DEPUTATION PAY—					
High Commissioner ...	Voted	16,080	9,000	12,560	4,392
	Charged	*1,02,960*	*1,28,600*	*1,13,680*	*1,04,610*
STERLING OVERSEAS PAY—					
High Commissioner ...	Voted	...	...	...	...
	Charged	*76,560*	*70,800*	*83,640*	*98,893*
STORES FOR INDIA—					
High Commissioner ...	Voted	...	...	...	...
	Charged	...	...	...	...
OTHER CHARGES—					
Recruitment in England—					
High Commissioner ...	Voted	...	...	...	...
	Charged	*1,120*	*1,120*	*560*	*1,120*
Allowances for King's Medal—					
High Commissioner ...	Voted	960	960	600	600
	Charged	...	...	...	...
Passage—					
High Commissioner ...	Voted	...	...	...	...
	Charged	...	...	...	*479*
Outfit allowance—					
Secretary of State ...	Voted	...	...	...	...
	Charged	*800*	*800*	*400*	*800*
TOTAL—High Commissioner ...	Voted	17,040	9,960	13,160	4,992
	Charged	*1,80,640*	*2,00,520*	*1,97,880*	*2,05,102*
TOTAL—Secretary of State ...	Voted	...	...	...	...
	Charged	*800*	*800*	*400*	*800*
TOTAL CHARGES IN ENGLAND ...	Voted	**17,040**	**9,960**	**13,160**	**4,992**
	Charged	*1,81,440*	*2,01,320*	*1,98,280*	*2,05,902*
LOSS OR GAIN BY EXCHANGE ..	Voted	...	...	...	—26
	Charged	...	...	...	*—1,123*
TOTAL	Voted	(*a*) **73,08,864**	**71,90,089**	**71,12,583**	**64,38,009**
	Charged	*7,46,612*	*7,45,563*	*7,59,127*	*7,62,274*
TOTAL—29.—POLICE ..		(*b*) **80,55,476**	**79,35,652**	**78,71,710**	**72,00,283**

(*a*) This figure represents the amount of this demand.

(*b*) This figure is the total figure in the General Abstract at page 10.

29.—POLICE—SUPERINTENDENCE.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.*	3	3	*Inspector-General and Deputy Inspectors-General 1(2,500), 1(2,050), 1(2,000).*	*79,908*		*84,050*	
	1	1	*Assistant to the Inspector-General 1(1,100)* ...	*12,353*		*11,440*	
			Leave salaries	*19,000*		...	
			Special officer	...		...	
			Special pay 1(200)	*2,400*		*2,400*	
			Pay of Officers—Charged	*1,13,661*	*99,890*	*97,890*	*95,961*
	46	46	Clerks	59,272		61,200	
	30	30	Servants	6,516		6,528	
	4	4	Sub-Inspectors	4,140		3,960	
			Shorthand pay	240		480	
			Band establishment	...		...	
			Leave salaries	800		800	
			Temporary establishment	...		...	
			Pay of Establishment ...	70,968	72,968	72,968	67,022
			TRAVELLING ALLOWANCE	*6,400*		*6,800*	*6,428*
			Cost of passages granted under Superior Civil Services Rules, 1924.	*3,480*		...	*5,269*
			Other allowances	...		*1,200*	...
			Separation of Orissa	...		...	...
			Allowances—Charged	*9,880*	*11,641*	*8,000*	*11,697*
			TRAVELLING ALLOWANCE	1,710		1,900	1,493
			REWARDS	1,000		840	1,415
			Grain compensation allowance	...		...	...
			Other allowances	1,200		1,375	1,221
			Railway warrants	600		600	757
			Cost of passages granted under Subordinate Police Services Rules.	...		...	...
			Allowances—Voted ...	4,510	4,715	4,715	4,836
			Contract contingencies	6,600		6,500	
			Maintenance of furniture	260		260	
			Petty repairs	...		...	
			Contingencies—Contract ...	6,860	7,330	6,760	6,583
			PURCHASE OF CLOTHING	1,020		2,000	
			Customs duty on imported stores	...		...	
			Rent, rates and taxes	1,009		768	
			Purchase of accoutrements	...		...	
			Rent of telephone lines	1,586		1,582	
			Miscellaneous contingencies (non-contract) ...	8,000		11,500	
			Purchase of tents	...		690	
			Purchase of typewriters	7 35		1,253	
			Purchase of bicycles	170		70	
			Contingencies—Non-contract ...	12,520	12,000	17,863	12,829
			TOTAL ... ... Voted ...	94,858	97,013	1,02,306	91,320
			TOTAL ... *Charged*	*1,23,541*	*1,11,531*	*1,05,890*	*1,07,658*
			TOTAL—SUPERINTENDENCE ...	**2,18,399**	**2,08,544**	**2,08,196**	**1,98,978**

*There are no sub-heads under this minor head.

29.—POLICE—DISTRICT EXECUTIVE FORCE.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised estimate, 1937-38.	Budget estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE.	43	43	*Superintendents and Assistant Superintendents 2(1,450), 1(1,150), 3(1,100), 2(1,050), 1(1,000), 3(950), 2(900), 1(850), 1(825), 3(800), 1(750), 2(725), 1(700), 1(675), 1(650), 1(625) 3(400), 4(375), 3(350), 3(350)† or four months only), 2(on deputation), 2(vacancies).*	*2,93,066*		*3,00,484*	
			Overseas pay	*9,800*		*6,300*	
			TOTAL ...	*3,02,866*		*3,06,784*	
			Deduct—Probable savings	*—18,000*		*—18,400*	
			Pay of Officers—*Charged*	*2,84,866*	*2,78,000*	*2,88,384*	*2,81,858*
	25	25	Deputy Superintendents 2(800), 2(500), 1(480), 1(460), 1(420), 3(400), 1(380), 2(360), 2(320), 5(300), 3(200), 2(170)	1,01,292		1,01,400	
			Leave salaries drawn in India	10,232		10,170	
			Officers appointed to act in place of charged on revenue officers on leave or deputation.	2,000		2,000	
			Deduct—Probable savings	—2,000		—2,000	
			Pay of Officers—Voted* ...	1,11,524	1,10,000	1,11,570	1,08,835
			POLICE FORCE.				
	1,027	1,034	Executive subordinates	13,71,360		13,84,054	
			Special pay	...		7,560	
			Temporary Force	6,900		...	
			Deduct—Probable savings	—19,000		—25,000	
			Executive Subordinates* ...	13,59,260	13,67,000	13,66,614	13,46,546
	10,489	10,530	Constabulary	23,94,914		23,88,070	
			Special pay	18,120		18,096	
			Temporary force	5,385		5,385	
			Deduct—Probable savings	—44,089		—44,561	
			Constabulary*	23,74,330	23,62,000	23,66,990	23,60,890
			TOTAL—POLICE FORCE ...	**37,33,590**	**37,29,000**	**37,33,604**	**37,07,436**

*These primary units of appropriation are also sub-heads.

29.—POLICE—DISTRICT EXECUTIVE FORCE—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE —*contd.*			CLERICAL ESTABLISHMENT.				
	160	160	Clerks and muharrirs	1,26,000		1,28,912	
			Special pay	3,240		3,240	
	17	17	Servants	2,064		2,064	
	20	20	Probationers	4,800		4,800	
			Deduct—Probable savings	—1,000		—3,000	
			TOTAL CLERICAL ESTABLISHMENT* ...	**1,35,104**	**1,35,000**	**1,36,016**	**1,34,804**
			ALLOWANCES.				
			TRAVELLING ALLOWANCE	*47,000*		*49,000*	*49,154*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*13,720*		*8,881*	*15,064*
			Other allowances	*3,400*		*1,800*	*3,884*
			Payment on account of medical treatment of member of non-Superior and of the Superior Civil Service.	...		...	...
			Allowances—Charged*	*64,120*	*62,000*	*59,681*	*68,102*
			TRAVELLING ALLOWANCE	4,40,121		4,43,385	4,45,983
			REWARDS TO POLICE OFFICERS FOR MERITORIOUS WORK.	18,000		18,200	15,882
			Railway warrants	1,21,000		1,21,000	1,20,455
			Grain compensation allowance	...		...	
			Other allowances	1,61,594		1,58,000	2,14,392
			Cost of escort (way charges)	31,600		33,675	
			Rewards to the public for useful help to the police.	7,240		7,240	
			Cost of passages granted under Bihar and Orissa (Subordinate Police) Passage Rules, 1927.	15,916		15,000	1,893
			Recruiting charges	...		...	
			Rewards under Arms Act	...		...	
			Fees for training buglers	50		60	
			Fees for instruction in drill	34		30	
			Deduct—Probable savings	—6,000		—6,000	
			Allowances—Voted* ...	7,92,555	7,90,000	7,90,590	7,98,605
Contingencies—Contract.			TOTAL—ALLOWANCES ...	**8,56,675**	**8,52,000**	**8,50,271**	**8,66,707**
			Petty repairs	53,000		52,000	
			Contract contingencies	1,26,720		1,26,720	
			Furniture maintenance	9,000		9,000	
			Contingencies—Contract* ...	**1,88,720**	**1,90,000**	**1,87,720**	**1,94,947**

*These primary units are also sub-heads.

29.—POLICE—DISTRICT EXECUTIVE FORCE—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE —*concld.*			CLOTHING	1,76,414		1,92,452	52,94,687
Contingencies—Non-contract.			RECLAMATION OF MAGAHIYA DOMS	1,000		1,000	
			GRANTS TO ATHLETIC CLUBS	2,300		2,300	
			Customs duty on imported stores	...		...	
			Compensation for land taken for police buildings	...		...	
			Petty construction	2,000		8,000	
			Contingencies for Temporary force	...		...	
			Purchase of arms and accoutrements including ordnance stores.	13,300		13,300	
			Purchase of tents	1,600		5,921	
			Purchase of motor launch	...		...	
			Cost of typewriters and duplicators ...	3,480		2,848	
			Purchase of bicycles	960		770	
			Miscellaneous contingencies (non-contract) ...	9,133		8,306	
			Rent of telephone lines	20,000		19,050	
			Accommodation	...		...	
			Rent, rates and taxes	87,000		85,811	
			Deduct—Probable savings	—3,000		—21,000	
			Contingencies—Non-contract* ...	3,14,187	3,19,000	3,18,758	3,21,776
HOSPITAL CHARGES.	1	1	Assistant Surgeon 1(325)	4,343		4,043	
			Pay of Officers—Voted ...	4,343	4,000	4,043	3,900
	12	12	Sub-Assistant Surgeons	18,200		18,960	
	9	9	Compounders and dressers	4,000		3,940	
			Pay of Establishment ...	22,200	22,000	22,900	22,740
			TRAVELLING ALLOWANCE	500		500	1,005
			Other allowances	367		367	367
			Allowances—Voted ...	867	1,067	867	1,372
			Contribution to Purulia Sadr Hospital ...	1,600		1,600	
			Do. to Chaibassa Sadr Hospital ...	1,500		1,500	
			Do. to Dumka " " ...	1,600		1,600	
			Do. to Monghyr " " ...	2,000		...	
			Contribution for treatment of police patients ...	6,700	6,700	4,700	4,200
			House-rent	...		...	
			Cost of diet, etc., of patients	8,000		7,700	
			Medical stores	6,080		6,080	
			Contingencies—Non-contract ...	14,080	14,000	13,780	11,440
			Petty repairs	20		20	
			Contract Contingencies	12,000		12,778	
			Furniture maintenance	500		2,051	
			Contingencies—Contract	12,520	14,000	14,849	13,857
			TOTAL—HOSPITAL CHARGES ...	60,710	61,767	61,139	57,509
			TOTAL—Voted	53,36,390	53,34,767	53,39,397	53,23,912
			TOTAL—Charged	*3,48,986*	*3,40,000*	*3,48,065*	*3,49,960*
			TOTAL—DISTRICT POLICE ...	56,85,376	56,74,767	56,87,462	56,73,872

*This primary unit is also a sub-head.

29.—POLICE—VILLAGE POLICE.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
VILLAGE POLICE—BHAGALPUR DIVISION.	6	6	Chaukidars	552		552	
			Police Force ...	552	552	552	552
			TRAVELLING ALLOWANCE	260		150	455
			Other allowances	24		24	21
			Allowances—Voted ...	284	284	174	479
			Rewards to Headmen (Dumka)	142		142	
			Contingencies—Non-contract ...	142	125	142	129
			TOTAL—VILLAGE POLICE—BHAGALPUR DIVISION.	978	961	868	1,160

29.—POLICE—POLICE TRAINING SCHOOLS.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
TRAINING COLLEGE, HAZARIBAGH.	*1*	*1*	*Principal 1 (1,450)*	12,882		17,400	
			Special pay 1 (100)	1,200		1,200	
			Pay of Officers—Charged	*14,082*	*13,800*	*18,600*	*15,307*
			Instructing staff			...	
			Pay of Officers—Voted ...	...	...	...	...
	13	13	Superintendent and instructing staff ...	26,778		26,540	
	2	2	Clerks	2,430		2,412	
			Special pay to Sub-Assistant Surgeon ...	720		720	
	1	1	Compounder	480		480	
	1	1	Servant	120		120	
	11	11	Constabulary	2,424		2,388	
			Special pay for armourers and buglers ...	48		48	
			Pay of Establishment ...	33,000	33,000	32,708	32,563
			TRAVELLING ALLOWANCE	*450*		*600*	*837*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		*3,360*	...
			Other allowances	...		...	*600*
			Allowances—Charged	*450*	*1,517*	*3,960*	*1,437*
			TRAVELLING ALLOWANCE	600		600	1,123
			REWARDS	150		140	150
			Railway warrants	30		30	51
			Cost of passage granted under Bihar and Orissa (Subordinate Police) Passage Rules, 1927.	...		...	...
			Other allowances	312		312	292
			Allowances—Voted	1,092	1,282	1,082	1,616

29.—POLICE—POLICE TRAINING SCHOOLS—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	**Budget Estimate, 1938-39.**	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
TRAINING COLLEGE—*concld.*			Maintenance of furniture	200		278	
			Petty repairs	100		100	
			Contract contingencies	5,050		5,156	
			Contingencies—Contract ...	5,350	5,534	5,534	5,149
			PURCHASE OF PONIES	600		1,200	
			GRANTS TO ATHLETIC CLUBS	150		150	
			Rents, rates and taxes	3,080		2,700	
			Miscellaneous contingencies (non-contract) ...	4,600		3,380	
			Arms and accoutrements	230		250	
			Clothing	400		250	
			Purchase of bicycles	...		70	
			Petty construction	...		...	
			Purchase of typewriters	...		...	
			Contingencies—Non-contract ...	9,060	9,000	8,000	8,077
			Contribution for leave and pensionary charges of Orissa officers on the staff payable to the Government of Orissa.	568	568	568	568
			Deduct—Cost of training of Indian States and Excise Department cadets.	—7,800	—7,800	—7,800	—7,800
			Deduct—Cost of training of cadets from Orissa	—31,777	—34,292	—37,049	—7,882
			TOTAL ... Voted ...	9,493	7,292	3,043	32,291
			TOTAL Charged ...	*14,532*	*15,317*	*22,560*	*16,744*
			TOTAL—TRAINING COLLEGE ...	**24,025**	**22,609**	**25,603**	**49,035**
TRAINING SCHOOL, NATHNAGAR.			*Special pay to Civil Surgeon*	...		*900*	
			Pay of Officers—Charged ...	...	*472*	*900*	*924*
			Special pay to Civil Surgeons	900		...	
			Pay of Officers—Voted ...	900	404	...	
	51	47	Principal and Instructing staff	34,862		37,050	
	2	1	Sub-Assistant Surgeons	2,220		3,420	
	2	2	Clerks	2,010		2,142	
	1	1	Compounder	348		330	
			Temporary Establishment	...		...	
	1	1	Servant	120		120	
			Special pay of Principal	1,200		1,200	
			Pay of Establishment ...	40,760	42,000	44,262	43,225
			Carried over ...	41,660	42,876	45,162	44,149

29.—POLICE—POLICE TRAINING SCHOOLS—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	41,660	42,876	45,162	44,149
TRAINING SCHOOL—*concld.*			*Other allowances*	...	...	...	
			Allowance —*Charged*	...	...	...	
			TRAVELLING ALLOWANCE	2,000		2,100	2,279
			Grain compensation allowance	...		...	...
			Allowances for temporary establishment ...	...		...	...
			Other allowances	120		48	56
			Cost of passage under Bihar and Orissa (Subordinate Police) Passage Rules, 1929.	...		1,240	...
			Railway warrants	1,800		2,700	2,608
			Allowances—Voted ...	3,920	4,610	6,088	4,943
			Petty repairs	...		...	
			Contract contingencies	2,300		2,743	
			Maintenance of furniture	200		296	
			Contingencies—Contract ...	2,500	3,000	3,044	2,574
			GRANTS TO ATHLETIC CLUB	140		140	
			Rents, rates and taxes	2,153		2,261	
			Miscellaneous contingencies (non-contract) ...	600		666	
			Arms and accoutrements	1,260		1,504	
			Purchase of typewriters	154		...	
			Purchase of cycle	56		...	
			Purchase of tents	...		...	
			Clothing	350		400	
			Contingencies—Non-contract ...	4,713	4,971	4,971	5,088
			Contribution for leave and pensionary charges of Orissa Officers on the staff payable to the Government of Orissa.	...	293	701	590
			Deduct—Recoveries from Orissa for training their recruits.	...	—17,737	—35,000	—15,040
			TOTAL ... Voted ...	52,793	37,541	24,066	41,330
			TOTAL ... Charged ...	...	*472*	*900*	*924*
			TOTAL—TRAINING SCHOOL ...	**52,793**	**38,013**	**24,966**	**42,254**

29.—POLICE—SPECIAL POLICE.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
MOUNTED MILITARY POLICE.	7	7	Executive subordinates	10,340		9,500	
	137	137	Sowars and Dafadars	31,900		31,700	
			Special pay	11,988		11,988	
	1	1	Salutri	840		840	
			Temporary Establishment	...		...	
			Deduct—Probable savings	—3,000		—1,000	
			Police Force ...	52,068	52,000	53,028	51,639
	2	2	Clerks	2,342		2,272	
			Clerical Establishment ...	2,342	2,272	2,272	2,152
			TRAVELLING ALLOWANCE	600		600	524
			REWARDS FOR MERITORIOUS SERVICE ...	100		100	75
			Railway warrants	1,700		2,000	1,767
			Recruiting charges	...		100	...
			Other allowances	3,000		3,360	2,502
			Cost of passages granted under the Bihar and Orissa (Subordinate Police) Passage Rules, 1927.	...		...	...
			Deduct—Probable savings	...		—300	...
			Allowances—Voted ...	5,400	5,860	5,860	4,868
			Contract contingencies	7,000		7,100	
			Furniture maintenance	100		100	
			Petty repairs	1,500		1,500	
			Contingencies—Contract ...	8,600	8,700	8,700	8,506
			PURCHASE OF PONIES	6,000		6,000	
			GRANTS TO ATHLETIC CLUB	140		140	
			Customs duty on imported stores	...		...	
			Maintenance of saddlery and gear	4,000		4,500	
			Rents, rates and taxes	2,720		2,720	
			Purchase of typewriter	...		350	
			Miscellaneous contingencies (non-contract) ...	45,000		52,000	
			Purchase of tents	104		104	
			Arms and accoutrements	576		551	
			Petty construction	...		...	
			Deduct—Probable savings	...		—5,000	
			Contingencies—Non-contract ...	58,540	58,000	61,365	53,723
			TOTAL—MOUNTED MILITARY POLICE ...	**1,26,950**	**1,26,832**	**1,31,225**	**1,20,888**

29.—POLICE—SPECIAL POLICE—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
UNMOUNTED MILITARY POLICE.	1	1	Officer second in command 1(425) ...	5,329		5,100	
			Special pay	...	...	...	
			Pay of Officers—Voted ...	5,329	5,100	5,100	5,028
	3	3	Subadars	9,200		8,700	
	3	3	Jamadars	3,240		3,240	
	14	14	Havildars	5,820		5,820	
	12	12	Naiks	3,000		3,600	
			Special pay	16,638		16,596	
	302	302	Sepoys	62,424		61,416	
			Deduct—Probable savings	—1,922		—1,000	
			Police Force ...	99,000	98,372	98,372	97,689
	1	1	Sub-Assistant Surgeon	1,260		1,200	
			Special pay	...		...	
	1	1	Clerk	864		900	
			Establishment ...	2,124	2,100	2,100	2,150
			TRAVELLING ALLOWANCE	2,850		2,600	2,841
			REWARDS FOR MERITORIOUS SERVICE ...	300		300	244
			Other allowances	13,000		16,000	12,493
			Railway Warrants	4,600		4,600	4,577
			Deduct—Probable savings	...		—2,500	...
			Allowances—Voted ...	20,750	22,000	21,000	20,155
			PURCHASE OF CLOTHING	9,000		9,000	
			GRANTS TO ATHLETIC CLUBS	350		380	
			Customs duty on imported stores	...		...	
			Purchase of tents	840		1,098	
			Purchase of accoutrements, etc.	5,620		6,300	
			Rents, rates and taxes	2,424		2,424	
			Purchase of typewriter	385		460	
			Purchase of bicycles	56		70	
			Petty construction	...		...	
			Rent of telephone lines	285		285	
			Miscellaneous contingencies (non-contract) ...	970		500	
			Contingencies—Non-contract ...	19,930	20,517	20,517	19,066
			Contract contingencies	4,700		5,082	
			Maintenance of furniture	300		415	
			Petty repairs	500		300	
			Contingencies—Contract ...	5,500	5,797	5,797	5,285
			TOTAL—UNMOUNTED MILITARY POLICE	**1,52,633**	**1,53,886**	**1,52,886**	**1,49,373**

29.—POLICE—RAILWAY POLICE.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
EAST INDIAN RAILWAY POLICE.	1	1	*Superintendent 1(1,000)*	*12,131*		*12,000*	
			Special pay 1(150)	*1,800*		*1,800*	
			Overseas pay	...		...	
			Pay of Officers—Charged ...	*13,931*	*13,800*	*13,800*	*14,658*
	...		Deputy Superintendent	...		...	
			Pay of Officers—Voted ...	...	...	...	...
	40	40	Executive subordinates	55,280		58,400	
	253	253	Constabulary	59,568		60,036	
			Special pay	300		300	
			Deduct—Probable savings	—1,000		—3,500	
			Police Force ...	1,14,148	1,14,500	1,15,236	1,15,260
	7	7	Clerks	6,162		5,814	
	1	1	Servant	120		120	
	1	1	Probationer	240		240	
			Clerical Establishment ...	6,522	6,400	6,174	5,872
			TRAVELLING ALLOWANCE	*760*		*700*	*853*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		...	...
			Other allowances	...		...	...
			Allowances—Charged ...	*760*	*800*	*700*	*853*
			TRAVELLING ALLOWANCE	7,800		8,000	8,381
			REWARDS	800		800	759
			Grain compensation allowance	...		...	...
			Other allowances	1,130		1,130	936
			Railway warrants	...		10	...
			Allowances—Voted ...	9,730	10,000	9,940	10,076
			Contract contingencies	5,330		3,016	
			Furniture maintenance	175		250	
			Contingencies—Contract ...	5,505	6,000	3,266	3,050
			GRANTS TO ATHLETIC CLUBS	50		50	
			Rents, rates and taxes	24,210		20,983	
			Rent of telephone lines	1,000		1,000	
			Miscellaneous contingencies (non-contract) ...	4,300		4,800	
			Purchase of Bicycles	...		70	
			Purchase of typewriter and duplicator ...	190		...	
			Arms and accoutrements	30		25	
			Purchase of tents	...		...	
			Deduct—Probable savings	—980		—750	
			Contingencies—Non-contract ...	28,800	29,178	26,178	25,301
			Deduct—Recoveries of other charges from the Railway Board on account of "Order" police.	—48,247	—35,707	—57,105	...
			Establishment, etc., charges payable to other Governments.	2,350	2,350	4,000	3,640
			TOTAL ... Voted ...	1,18,808	1,32,721	1,07,689	1,63,199
			TOTAL ... Charged ...	*14,691*	*14,600*	*14,500*	*15,511*
			TOTAL—E. I. R. POLICE ...	**1,33,499**	**1,47,321**	**1,22,189**	**1,78,710**

29.—POLICE—RAILWAY POLICE—contd.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
BENGAL AND NORTH-WESTERN RAILWAY POLICE.	*1*	*1*	*Assistant Superintendent 1(525)*	*5,123*		*6,400*	
			Special pay 1(100)	*1,200*		*1,200*	
			Overseas pay	...		...	
			Pay of Officers—*Charged* ...	*6,323*	*6,023*	*7,600*	*6,618*
			Deputy Superintendent	...			
			Pay of Officers—Voted ...	...	...	...	
	25	25	Executive Subordinates	36,245		37,000	
	191	191	Constabulary	45,300		45,708	
			Deduct— Probable savings	—1,000		—1,000	
			Police Force ...	80,545	80,000	81,708	79,532
	7	7	Clerks	7,411		6,774	
	1	1	Servant	120		120	
	1	1	Probationer	240		240	
			Clerical Establishment ...	7,771	7,500	7,134	7,171
			TRAVELLING ALLOWANCE	*760*		*700*	*880*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		*1,100*	*1,333*
			Other allowances	...		...	...
			Allowances—*Charged* ...	*760*	*800*	*1,800*	*2,213*
			TRAVELLING ALLOWANCE	4,750		5,000	4,650
			REWARDS	340		340	321
			Railway warrants	250		132	402
			Grain compensation allowance	...		...	...
			Other allowances	220		220	224
			Allowances—Voted ...	5,560	5,700	5,692	5,598
			Contract contingencies	1,800		1,900	
			Furniture maintenance	150		200	
			Contingencies—Contract ...	1,950	2,000	2,100	2,007
			GRANTS TO ATHLETIC CLUBS	50		90	
			Rents, rates and taxes	12,390		11,837	
			Purchase of tents	...		556	
			Miscellaneous contingencies (non-contract) ...	2,800		3,000	
			Arms and accoutrements ...	25		50	
			Purchase of typewriters	385		...	
			Purchase of bicycles	...		70	
			Deduct—Probable savings	—500		—500	
			Contingencies—Non-contract ...	15,150	15,000	15,103	15,486
			Deduct—Recoveries of other charges from the Railway Board on account of cost of "Order" police.	—46,111	—34,582	—49,584	
			TOTAL ... Voted ...	64,865	75,618	62,153	1,09,794
			TOTAL ... *Charged* ...	*7,083*	*6,823*	*9,400*	*8,831*
			TOTAL—B. & N.-W. RAILWAY POLICE ...	71,948	82,441	71,553	1,18,625

29.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
CRIMINAL INVESTIGATION DEPARTMENT.*	*1*	*1*	*Deputy Inspector-General of Crimes 1(2,150)*	*25,800*		*25,800*	
	2	*2*	*Assistants to Deputy Inspector-General of Crimes 1(1,100), 1(750).*	*22,739*		*25,632*	
			Temporary Assistant Superintendent of Police	...		...	
			Special pay 1(200), 1(100)	*3,600*		*3,600*	
			Pay of Officers—*Charged* ...	*52,139*	*51,500*	*55,032*	*52,570*
	3	3	Deputy Superintendents 1(420), 1(400) 1(320)	16,113		15,960	
			Special pay 3(75)	2,700		2,700	
			Pay of Officers—Voted ...	18,813	19,000	18,660	19,517
	5	5	Reporters	13,354		12,300	
			Special pay	3,600		3,600	
	70	70	Executive subordinates	1,14,140		1,10,640	
	77	77	Constabulary	21,156		21,024	
			Temporary force	...		...	
			Special pay	37,464		37,644	
			Deduct—Probable savings	—5,000		—4,500	
			Police Force ...	1,84,714	1,84,500	1,80,708	1,79,833

* There are no sub-heads under this minor head.

29.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
CRIMINAL INVESTIGATION DEPARTMENT—*concld.*	24	26	Clerks	38,800		37,900	
			Leave salary	...		...	
			Personal pay	507		360	
	2	2	Servants	336		336	
			Temporary Establishment	...		...	
			Officiating pay	420		420	
			Deduct—Probable Savings	—500		...	
			Clerical Establishment ...	39,563	38,516	39,016	37,363
			TRAVELLING ALLOWANCE	*2,800*		*3,500*	*3,977*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*1,000*		*1,000*	*1,320*
			Separation of Orissa			...	...
			Other allowances	400		...	...
			Allowances—*Charged* ...	*4,200*	4,000	*4,500*	*5,297*
			TRAVELLING ALLOWANCE	2[illegible],000		27,000	30,913
			REWARDS FOR MERITORIOUS WORK	1,500		1,900	1,380
			Railway warrants	4,000		4,000	4,893
			Allowance of temporary force	...		...	...
			Grain compensation allowance	...		...	...
			Other allowances	22,425		21,240	21,548
			Allowances—Voted ...	53,925	54,140	54,140	58,734
			Contract contingencies	8,500		9,000	
			Furniture maintenance.	150		150	
			Contingencies—Contract ...	8,650	9,150	9,150	8,135
			COST ON ACCOUNT OF FRAUDULENT CIVIL SUITS	250		300	
			SECRET SERVICE MONEY	11,000		11,000	
			Rents, rates and taxes	2,500		860	
			Rent of telephone lines	1,764		1,728	
			Miscellaneous contingencies (non-contract) ...	1,775		2,725	
			Contingencies for temporary force	...		...	
			Purchase of bicycles	...		140	
			Purchase of typewriters	...		765	-
			Grants to Athletic Clubs	90		90	
			Purchase of Arms and Accoutrements ...	100		200	
			Contingencies—Non-contract ...	17,479	19,000	17,808	19,726
			TOTAL ... Voted ...	3,23,144	3,24,306	3,19,482	3,23,308
			TOTAL ... Charged ...	*56,339*	*55,500*	*59,532*	*57,867*
			TOTAL—CRIMINAL INVESTIGATION DEPARTMENT	**3,79,483**	**3,79,806**	**3,79,014**	**3,81,175**

DEMAND No. 29.

MAJOR HEAD—36.—SCIENTIFIC DEPARTMENTS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Scientific Departments.

Rs. 31,018.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
ARCHÆOLOGICAL DEPARTMENT* ... ... Voted ...	...	...	...	...
DONATION TO SCIENTIFIC SOCIETIES AND INSTITUTES* Voted	5,133	11,133	5,533	4,883
MUSEUMS				
A.—MUSEUM.				
Pay of Officers ... ... Voted ...	3,360	3,017	3,160	3,693
Pay of Establishment	8,498	8,523	8,380	6,927
Allowances ... ... Voted ...	700	700	700	400
Contingencies—Non-contract	11,152	11,152	11,152	11,648
Deduct—Amount recoverable from Orissa	...	...	...	...
TOTAL A ... ... Voted ...	23,710	23,392	23,392	22,668
B.—ETHNOLOGICAL GRANT ... ... Voted ...	2,175	2,900	1,450	2,900
TOTAL—MUSEUMS .. Voted ...	25,885	26,292	24,842	25,568
TOTAL—36.—SCIENTIFIC DEPARTMENTS—Voted	31,018	37,425	30,375	30,451

*These minor heads are primary units of appropriation.

(*a*) This amount represents the amount of this demand.

36.—SCIENTIFIC DEPARTMENTS—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	**Budget Estimate, 1938-39.**	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
MUSEUM ...	1	1	Curator 1(280)	3,360		3,160	
			Pay of Officers—Voted ...	3,360	3,017	3,160	3,693
	17	17	Establishment	8,498		8,380	
			Temporary establishment	...		...	
			Pay of Establishment ...	8,498	8,523	8,380	6,927
			TRAVELLING ALLOWANCE	600		600	300
			Other allowances	100		100	100
			Allowances—Voted ...	700	700	700	400
			Contingencies	7,010		7,040	
			Honorarium for preparing a catalogue of the Archæological section and typing charges.	...		...	
			Purchase of antiquities, etc.	1,500		1,500	
			Rents, rates and taxes	2,612		2,612	
			Contingencies—Non-contrac ...	11,152	11,152	11,152	11,648
			Deduct—Amount recoverable from Orissa ...	...		...	
			TOTAL—MUSEUM ...	23,710	23,392	23,3[illegible]2	22,668
ETHNOLOGICAL GRANT.			**Ethnological Grant** ...	2,175	2,900	1,450	2,900
			TOTAL—MUSEUM ...	25,885	26,292	24,842	25,568

DEMAND No. 10.

MAJOR HEAD—37.—EDUCATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1938 in respect of Education—

Rs. 67,49,895.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY.					
GRANTS TO UNIVERSITY.					
RECURRING	Voted ...	**19,400**	**19,400**	**20,400**	**19,100**
NON-RECURRING	Voted ...	**1,000**	**1,000**	**500**	**...**
GOVERNMENT ARTS COLLEGES.					
Pay of Officers	*Charged* ...	*97,401*	*83,858*	*88,634*	*94,194*
Pay of Officers	Voted ...	5,09,014	4,98, 00	4,87,703	4,74,922
Pay of Establishment	... ...	53,605	53,000	52,218	51,045
Allowances...	*Charged* ...	*950*	*1,000*	*1,000*	*1,322*
Allowances	Voted ...	3,767	2,120	1,620	4,667
Contingencies—Non-contract	... ...	79,000	80,300	77,332	79,940
Contingencies—Contract	... ...	25,088	25,000	25,088	23,957
TOTAL—GOVERNMENT ARTS COLLEGES	Voted ...	**6,70,474**	**6,58,420**	**6,43,961**	**6,34,531**
	Charged ...	*98,351*	*84,858*	*89,634*	*95,516*
GRANTS TO NON-GOVERNMENT ARTS COLLEGES.					
RECURRING	Voted ...	**1,47,222**	**1,53,600**	**1,65,000**	**1,73,340**
NON-RECURRING	Voted ...	**8,874**	**29,021**	**29,021**	**24,052**
GOVERNMENT PROFESSIONAL COLLEGES.					
A—LAW COLLEGE (PATNA).					
Pay of Officers	Voted ...	34,260	34,000	37,185	33,688
Pay of Establishment	... ...	3,384	3,200	3,718	3,139
Allowances	Voted ...	...	...	...	...
Contingencies—Contract	... ...	1,700	1,700	1,500	1,500
Contingencies—Non-contract	... ...	4,649	4,600	4,899	4,114
TOTAL—A	Voted ...	**43,993**	**43,500**	**47,302**	**42,441**
B—TRAINING COLLEGES.					
Pay of Officers	*Charged* ...	*10,500*	*16,800*	*18,325*	*13,632*
Pay of Officers	Voted ...	23,427	22,500	27,850	22,414
Pay of Establishment	... ...	3,312	3,273	3,273	3,244
Allowances	*Charged* ...	*529*	*100*	*100*	180
Allowances	Voted ...	530	530	530	515
Contingencies—Contract	... ...	1,800	1,800	1,800	1,356
Contingencies—Non-contract	... ...	8,647	8,600	8,547	8,146
TOTAL—B	Voted ...	**37,716**	**36,703**	**42,000**	**35,675**
	Charged ...	*11,029*	*16,900*	*18,425*	*13,812*
TOTAL—A—UNIVERSITY ...	Voted ...	**9,28,679**	**9,41,644**	**9,48,184**	**9,29,139**
	Charged ...	*1,09,380*	*1,01,758*	*1,08,059*	*1,09,328*

37.—EDUCATION—*contd.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
B.—SECONDARY.				
GOVERNMENT SECONDARY SCHOOLS.				
A.—FOR BOYS.				
Pay of Officers ... ... *Charged* ...	...	...	*6,250*	*6,250*
Pay of Officers ... ... Voted	1,16,845	1,16,000	1,20,789	1,12,50[illegible]
Pay of Establishment	4,77,829	4,83,000	4,78,248	4,86,624
Allowances ... ... *Charged* ...	...	...	*500*	...
Allowances ... ... Voted	6,835	7,200	4,700	7,23[illegible]
Contingencies—Non-contract	79,289	84,000	82,262	79,98[illegible]
Deduct—Amount payable by the Central Government for the Pusa High school.	...	—2,670	—2,670	—2,670
Deduct ⅛ saving for the Pusa High School	...	...	...	...
TOTAL—A ... Voted ...	6,80,798	6,87,530	6,83,329	6,83,678
TOTAL—A ... *Charged* ...	...	...	*6,750*	*6,250*
B.—FOR GIRLS.				
Pay of Officers ... ... *Charged* ...	...	...	...	...
Pay of Officers ... ... Voted	3,396	7,360	7,725	7,944
Pay of Establishment	32,961	31,700	31,700	29,861
Allowances ... ... *Charged* ...	...	...	...	...
Allowances ... ... Voted	604	304	82	29
Contingencies—Non-contract	33,416	29,754	29,754	29,333
TOTAL—B ... Voted ...	70,377	69,118	69,261	67,167
TOTAL—B ... *Charged* ...	...	...	...	...
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
A.—EUROPEAN AND ANGLO-INDIAN SCHOOLS.				
Recurring ... ... Voted	64,000	63,000	63,000	60,468
Non-recurring ... ... Voted	4,000	5,000	5,000	3,239
Provident Fund for teachers in European schools...	200	175	175	203
TOTAL A.—Voted ...	68,200	68,175	68,175	63,910
B.—OTHER SCHOOLS (*i*).—RECURRING.				
Recurring	4,00,039		3,86,347	3,61,513
Deduct—Probable Savings	—5,000		—5,000	...
TOTAL—(*i*) ... Voted	3,95,039	3,88,439	3,81,347	3,61,513
(*ii*).—NON-RECURRING.				
Annual grant for minor projects	21,600	23,300	23,300	52,397
Grants for specific major projects	...	...	...	27,113
TOTAL—(*ii*) ... Voted	21,600	23,300	23,300	79,510
C.—PROVIDENT FUND FOR TEACHERS IN AIDED SCHOOLS...	18,000	18,000	10,000	17,456
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
RECURRING ... ... Voted	1,51,288	1,49,688	1,51,780	1,49,984
NON-RECURRING ... ... Voted	3,200	1,600	1,600	...
TOTAL—B—SECONDARY ... Voted ...	14,08,502	14,05,850	13,88,792	14,23,218
TOTAL—B—SECONDARY ... *Charged* ...	...	...	*6,750*	*6,250*

37.—EDUCATION—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
C.—PRIMARY.		Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRIMARY SCHOOLS.					
GOVERNMENT PRIMARY SCHOOLS FOR GIRLS.					
Pay of Establishment		3,325	3,365	3,325	3,501
Allowances	Voted	...	...	...	...
Contingencies—Non-contract		1,542	1,625	1,542	1,208
TOTAL—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS.	Voted	4,867	4,990	4,867	4,709
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.					
A—EUROPEAN AND ANGLO-INDIAN SCHOOLS.					
Recurring	Voted	15,000	14,000	14,000	12,967
Non-recurring		500	500	500	...
Provident Fund for teachers in European schools	...	...	...	...	...
TOTAL—A—Voted	...	15,500	14,500	14,500	12,967
B—OTHER SCHOOLS.					
Recurring	Voted	8,528	8,528	8,528	7,268
Non-recurring	Voted	2,400	2,400	2,400	2,192
TOTAL—B—VOTED		10,928	10,928	10,928	9,460
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.					
RECURRING	Voted	28,35,474	28,83,653	29,87,653	27,83,015
NON-RECURRING	Voted	...	57,000	57,000	51,438
TOTAL—C—PRIMARY ...	Voted	28,66,769	29,71,071	30,74,948	28,61,589
D—SPECIAL.					
GOVERNMENT SPECIAL SCHOOLS.					
A—TRAINING SCHOOLS FOR MASTERS.					
Pay of Officers	Voted	15,481	18,000	19,421	21,885
Pay of Establishment		78,514	76,096	74,870	73,842
Allowances	Voted	5,480	5,550	5,550	5,162
Contingencies—Contract		3,522	3,522	3,522	3,576
Contingencies—Non-contract		1,12,673	1,15,000	1,12,605	1,13,244
TOTAL—A	Voted	2,15,670	2,18,168	2,15,968	2,17,709
B—TRAINING SCHOOLS FOR MISTRESSES.					
Pay of Officers	*Charged*	...	...	...	...
Pay of Officers	Voted	5,970	5,790	5,790	5,565
Pay of Establishment		19,114	18,000	17,893	19,197
Allowances	*Charged*	...	...	...	...
Allowances	Voted	120	120	100	195
Contingencies—Contract		800	750	750	1,570
Contingencies—Non-contract		23,710	19,600	19,105	18,870
TOTAL—B	Voted	49,714	44,260	43,638	45,397
Carried over ...	...	2,65,384	2,62,428	2,59,606	2,63,106

37.—EDUCATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	2,65,384	2,62,428	2,59,606	2,63,108
C.—REFORMATORY SCHOOL.				
Pay of Officers ... ... *Charged* ...	*600*	*188*	*600*	*600*
Pay of Officers ... ... Voted ...	10,800	11,212	10,800	10,800
Pay of Establishment	35,473	35,400	35,007	35,469
Allowances	1,800	2,050	2,050	1,708
Contingencies—Non-contract	34,591	34,500	34,591	37,459
Deduct—Recoveries from other provinces	—33,642	—5,341	—28,297	—31,680
TOTAL—C ... ... { Voted ...	**49,022**	**77,821**	**54,151**	**53,756**
{ *Charged* ...	*600*	*188*	*600*	*600*
D.—OTHER SCHOOLS.				
Pay of Establishment	43,905	42,000	41,260	40,462
Allowances ... ... Voted ...	400	400	450	125
Contingencies—Non-contract	6,743	6,600	6,243	9,086
TOTAL—D Voted ...	**51,048**	**49,000**	**47,953**	**49,673**
DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
RECURRING ... ... Voted ...	**84,367**	**83,299**	**83,299**	**78,777**
NON-RECURRING ... ... Voted ...	**2,000**	**5,875**	**2,300**	**3,369**
TOTAL—D—SPECIAL ... { Voted ...	**4,51,821**	**4,78,423**	**4,47,309**	**4,48,681**
{ *Charged* ...	*600*	*188*	*600*	*600*
E.—GENERAL.				
DIRECTION.				
Pay of Officers ... ... *Charged* ...	*44,851*	*44,400*	*51,914*	*49,132*
Pay of Officers ... ... Voted ...	16,292	17,852	15,512	7,783
Pay of Establishment	52,416	52,460	52,460	51,201
Allowances ... ... *Charged* ...	*2,350*	*3,874*	*3,874*	*1,957*
Allowances ... ... Voted ...	3,900	4,200	3,600	4,230
Contingencies—Contract	3,800	3,800	3,800	3,745
Contingencies—Non-contract	2,620	2,470	2,170	2,598
TOTAL—DIRECTION ... { Voted ...	**79,028**	**80,782**	**77,542**	**69,557**
{ *Charged* ...	*47,201*	*48,274*	*55,788*	*51,089*
INSPECTION.				
A—EUROPEAN AND ANGLO-INDIAN SCHOOLS.				
Pay of Officers ... ... *Charged* ...	*1,800*	*1,728*	*1,800*	*1,872*
Pay of Establishment	513	511	621	612
Allowances ... ... *Charged* ...	*480*	*500*	*350*	*185*
Allowances ... ... Voted ...	175	200	107	201
Contingencies—Contract	275	275	275	281
Contingencies—Non-contract	350	...	...	...
Contribution payable to the Inter-provincial Board for European and Anglo-Indian education.	1,104	1,104	1,104	1,104
Deduct—Recovery from Orissa	—203	—203	—203	—203
TOTAL ... { Voted ...	**2,214**	**1,887**	**1,904**	**1,995**
{ *Charged* ...	*2,280*	*2,228*	*2,150*	*2,057*

37.—EDUCATION—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
B.—OTHER SCHOOLS.					
Pay of Officers	*Charged*	...	...	*15,326*	*15,605*
Pay of Officers	Voted	1,33,122	1,36,500	1,26,950	1,30,602
Pay of Establishment		4,02,665	4,03,000	4,00,402	3,95,659
Allowances	*Charged*	...	...	*2,000*	*1,791*
Allowances	Voted	1,24,182	1,31,400	1,26,511	1,31,120
Contingencies—Contract		23,275	23,200	23,525	23,040
Contingencies—Non-contract		28,165	26,700	26,777	25,230
TOTAL—B	Voted	7,11,409	7,20,800	7,04,165	7,05,651
	Charged	...	...	*17,326*	*17,396*
TOTAL—INSPECTION	Voted	7,13,623	7,22,687	7,06,069	7,07,646
	Charged	*2,280*	*2,228*	*19,476*	*19,453*
SCHOLARSHIPS.					
A—EUROPEAN AND ANGLO-INDIAN SCHOOLS.					
In Arts Colleges		1,440	1,440	1,260	1,391
In Professional Colleges		2,080	2,080	1,200	670
In Secondary (European and Anglo-Indian) Schools		8,840	8,840	9,180	5,136
In Primary Schools		288	288	288	230
In Special Schools		...	...	720	360
Deduct—Probable savings		—2,530	—2,530	—2,530	...
TOTAL—A		10,118	10,118	10,118	7,787
B—OTHER SCHOOLS AND COLLEGES.					
In Arts Colleges		44,588	41,000	44,100	39,498
In Professional Colleges		1,000	500	480	868
In Secondary schools		66,212	61,000	65,652	60,946
In Primary schools		100	...	200	...
In Special schools		3,346	3,000	2,368	2,118
State Scholarships payable in India		660	...	660	...
Scholarships for aboriginals		3,315	...	...	...
Scholarships for Harijans		18,310	2,000	2,000	...
Special scholarships for Momins		7,000			
Deduct—Probable Savings		—9,000	...	—9,000	...
TOTAL—B		1,35,531	1,07,500	1,06,460	1,03,430
TOTAL—SCHOLARSHIPS—Voted		1,45,649	1,17,618	1,16,578	1,11,217

37.—EDUCATION—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS—				
A—SCHOOL EXAMINATION BOARD, ETC.—				
Pay of Officers ... ... **Voted** ...	5,400	5,118	5,118	5,23[illegible]
Pay of Establishment	4,614	4,572	4,572	4,56[illegible]
Allowances ... ... **Voted** ...	3,040	3,200	3,200	5,17[illegible]
Contingencies—Contract	840	840	840	76[illegible]
Contingencies—Non-contract	100	30	30	1[illegible]
Fees to selected Members of Text-Book Committee and to expert reviewers of text-books.	1,800	1,800	1,600	2,17[illegible]
TOTAL—A—VOTED ...	**15,794**	**15,560**	**15,360**	**17,91[illegible]**
B—SANSKRIT ASSOCIATION, ETC.—				
Pay of Officers	600	600	...	
Pay of Establishment	5,522	5,421	5,421	6,0[illegible]
Allowances ... ... **Voted** ...	2,770	2,900	2,700	2,39[illegible]
Contingencies—Non-contract	1,700	1,700	1,500	1,08[illegible]
Deduct—Recovery from Orissa	—200	—200		
TOTAL—B—VOTED ...	**10,392**	**10,421**	**9,621**	**10,10[illegible]**
C—ORIENTAL PUBLIC LIBRARY—				
Pay of Officers ... ... **Voted** ...	...	...	...	...
Pay of Establishment	5,040	4,900	5,040	5,040
Allowances ... ... **Voted** ...	...	...	...	...
Contingencies—Non-contract	4,609	4,900	4,709	4,15[illegible]
TOTAL—C—VOTED ...	**9,649**	**9,800**	**9,749**	**9,19[illegible]**
GRANTS FOR ENCOURAGEMENT OF LITERATURE	**1,200**	**1,200**	**1,200**	**723**
REMUNERATION TO EXAMINERS	**35,600**	**39,700**	**37,750**	**39,706**
OTHER EXAMINATION CHARGES				
REWARDS AND STIPENDS TO SANSKRIT TEACHERS AND TOLS AND MAULAVI FAZILS	**15,000**	**18,000**	**17,000**	**22,164**
MISCELLANEOUS CHARGES	...	...	...	...
MISCELLANEOUS CHARGES—EUROPEAN AND ANGLO-INDIAN SCHOOLS	**9,565**	**8,465**	**5,375**	**7,573**
REMUNERATION TO REVIEWERS OF BOOKS PUBLISHED IN THE PROVINCE	**300**	**300**	**300**	...
ALLOWANCE TO MEDICAL OFFICERS FOR ATTENDING HOSTELS AND EDUCATIONAL INSTITUTIONS	**100**	**100**	**100**	**100**
GRANTS FOR ZENANA EDUCATION	**9,280**	**9,280**	**9,280**	**9,215**
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES ...	**16,044**	**12,800**	**12,800**	**12,537**
GRANT TO THE PROVINCIAL BOY SCOUTS ASSOCIATION ...	...	...	...	
GRANT TO THE PROVINCIAL SEVA SAMITI	**6,000**	**6,000**	**6,000**	**8,000**
GRANT TO THE PROVINCIAL HINDI SAHITYA SAMMELAN ...	**6,000**	**750**	**750**	...
GRANT TO THE GIRL GUIDES ASSOCIATION	...	**2,500**	**2,500**	...
	1,200	**1,200**	**1,200**	**1,200**
TOTAL—MISCELLANEOUS ...	**1,36,024**	**1,36,076**	**1,28,985**	**1,38,438**
TOTAL—E—GENERAL Voted ...	**10,74,324**	**10,57,163**	**10,29,174**	**10,26,858**
TOTAL—E—GENERAL *Charged* ...	*49,481*	*50,502*	*75,264*	*70,542*

37.—EDUCATION—*concld.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
F—CHARGES IN ENGLAND.		Rs.	Rs.	Rs.	Rs.
A—SECRETARY OF STATE ...	Voted ...	...	...	...	
	Charged ...	...	...	...	
B—HIGH COMMISSIONER—					
Leave salaries and deputation pay	Voted ...	17,000	1,320	17,680	3,623
	Charged ...	*26,440*	*-21,920*	*13,360*	*34,306*
Sterling overseas pay	Voted ...	...	...	...	...
	Charged ...	*9,920*	*8,960*	*18,560*	*16,737*
Scholarships	Voted ...	2,800	...	2,800	...
	Charged ...	...	...	...	...
Other charges	Voted ...	...	...	...	...
	Charged ...	*120*	*120*	*120*	*46*
TOTAL B—HIGH COMMISSIONER ...	Voted ...	**19,800**	**1,320**	**20,480**	**3,623**
	Charged ...	*36,480*	*31,000*	*32,040*	*51,089*
TOTAL F—CHARGES IN ENGLAND ...	Voted ...	19,800	1,320	20,480	3,623
	Charged ...	*36,480*	*31,000*	*32,040*	*51,089*
LOSS OR GAIN BY EXCHANGE ...	Voted ...	...	...	...	—19
	Charged ...	...	...	...	*—275*
WORKS—	... Voted ...	...	...	...	
RESERVE AT THE DISPOSAL OF GOVERNMENT	... Voted ...	...	...	...	
TOTAL ...	Voted ...	(a) **67,49,895**	**68,55,471**	**69,08,887**	**66,93,089**
TOTAL ...	*Charged* ...	*1,95,941*	*1,83,448*	*2,22,713*	*2,37,534*
TOTAL—37.—EDUCATION		(b) **69,45,836**	**70,38,919**	**71,31,600**	**69,30,623**

(*a*) This figure represents the amount of this demand.
(*b*) This figure is the total figure in the general abstract at page 19.

37.—EDUCATION—A—UNIVERSITY.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
GOVERNMENT ARTS COLLEGES.†	6	6	*Principals, Professors and other teaching staff, 1(1,550), 1(1,450), 1(1,350), 3,(1,250).*	*99,273*		*93,934*	
			Overseas pay, 2(300)	*7,200*		*3,600*	
			Special pay, 1(250), 2(150)	*6,600*		*6,100*	
			TOTAL ...	*1,13,073*	...	*1,03,634*	
			Deduct—*Probable savings* ...	*—15,672*		*—15,000*	
			Pay of Officers—Charged ...	*97,401*	*83,858*	*88,634*	*94,194*
	68	73	Principals, Professors and other teaching staff, 1(1,400), 1(1,200), 1(1,150), 2(950), 1(900), 1(880), 4(800), 3(760), 3(720), 1(680), 2(650), 2(640), 3(560), 4(550), 2(520), 7(450), 5(410), 4(370), 8(330), 1(315), 8(290), 2(280), 7(250), including special pay 3(50).	4,61,782		4,29,502	
			Officers appointed to act in place of Charged on revenue officers on leave or deputation.	2,040		3,000	
			Special pay for hostel superintendents ...	6,990		6,990	
	25	22	Lecturers and Assistant Lecturers, 2(250), 4(240), 1(200), 2(179), 1(165), 1(158), 8(151), 3(144).	50,202		59,211	
			Deduct—Probable savings	—12,000		—11,000	
			Pay of Officers—Voted ...	5,09,014	4,98,000	4 87,703	4,74,922
			Carried over ...	6,06,415	5,81,858	5,76,337	5,69,116

† There are no sub-heads under this minor head.

37.—EDUCATION—A—UNIVERSITY—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs	Rs.	Rs.
			Brought forward ...	6,06,415	5,81,858	5,76,337	5,69,116
GOVERNMENT ARTS COLLEGES—*contd.*	17	17	Teachers, laboratory assistants, etc. 1(165), 2(115), 2(105), 3(100), 4(95), 4(90), 1(69).	20,729		20,275	
			Shorthand pay 3(30).	1,080		1,080	
			Special pay for Hostel Superintendent ...	300		300	
	9	10	Mechanics 1(60), 1(56), 2(45), 1(41), 3(40), 1(37), 1(30).	5,228		4,701	
	18	20	Clerks and librarians	15,432		15,030	
			Special pay for librarian	...		...	
	80	80	Servants	10,836		10,832	
			Temporary establishment	...		...	
			Deduct —Probable savings	...		...	
			Pay of Establishment ...	53,605	53,000	52,218	51,045
			TRAVELLING ALLOWANCE	*950*		*1,000*	*1,322*
			Cost of passages granted under the Superior Civil Services Rules, 1924.			...	...
			Other allowances			...	...
			Allowances—Charged ...	*950*	*1,000*	*1,000*	*1,322*
			TRAVELLING ALLOWANCE	1,725		1,500	2,715
			Cost of passages, etc.	1,922		...	1,922
			Other allowances	120		120	30
			Allowances—Voted ...	3,767	2,120	1,620	4,667
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	4,000		3,367	
			PURCHASE OF APPARATUS AND INSTRUMENTS AND CHEMICALS.	30,000		30,591	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	15,050		13,250	
			Customs duty on imported stores	5,071		5,723	
			Freight on European stores	2,972		2,498	
			Miscellaneous contingencies (non-contract) ...	2,342		2,282	
			Purchase of bicycles	...		80	
			Carried over ...	6,64,737	6,37,978	6,31,175	6,26,150
				59,435		57,791	

37.—EDUCATION—A—UNIVERSITY—contd.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	6,64,737	6,37,978	6,31,175	6,26,150
				59,435		57,791	
COVERNMENT ARTS COLLEGES—*concld.*			Rents, rates and taxes	19,115		19,091	
			Purchase of typewriters	450		450	
			Contingencies—Non-contract ...	79,000	80,300	77,332	79,940
			Contract contingencies	16,938		16,938	
			Furniture maintenance	1,650		1,650	
			Laboratory contingencies	6,500		6,500	
			Contingencies—Contract ...	25,088	25,000	25,088	23,957
			TOTAL ... Voted ...	6,70,474	6,58,420	6,43,961	6,34,531
			TOTAL ... Charged ...	*98,351*	*84,858*	*89,634*	*95,516*
			TOTAL—GOVERNMENT ARTS COLLEGES ...	**7,68,825**	**7,43,278**	**7,33,595**	**7,30,047**
			GOVERNMENT PROFESSIONAL COLLEGES.				
			LAW COLLEGE (PATNA).				
	10	9	Principal and Lecturers 1(1,000), 1(400), 7(200)	33,600		36,525	
			Special pay to Hostel Superintendents ...	660		660	
			Deduct—Probable savings	...		...	
			Pay of Officers—Voted ...	34,260	34,000	37,185	33,688
	4	4	Clerks 1(85), 1(59), 2(44)	2,784		2,758	
	8	5	Servants 5(10)	600		960	
			Pay of Establishment ...	3,384	3,200	3,718	3,139
			TRAVELLING ALLOWANCE	...			
			Grain compensation allowance	...			
			Allowances—Voted ...	...	...	...	...
			Contract contingencies	1,550		1,350	
			Furniture maintenance	150		150	
			Contingencies—Contract ...	1,700	1,700	1,500	1,500
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	1,070		1,070	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	508		508	
			Purchase of typewriter	...		...	
			Rents, rates and taxes	2,795		2,795	
			Miscellaneous contingencies (non-contract) ...	276		276	
			Boarding charges	...		250	
			Contingencies—Non-contract ...	4,649	4,600	4,899	4,114
			TOTAL—LAW COLLEGE ...	43,993	43,500	47,302	42,441

37.—EDUCATION—A—UNIVERSITY—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			GOVERNMENT PROFESSIONAL COLLEGES—*concld.*				
TRAINING COLLEGES.	1	1	*Principals 1(1,250)*	*15,000*		*19,825*	
			Special pay 1(150)	*1,800*		*3,000*	
			Deduct—*Probable savings* ...	*—6,300*		*—4,500*	
			Pay of Officers—*Charged* ...	*10,500*	*16,800*	*18,325*	*13,632*
	5	5	Principals, Professors, etc. 1(680), 1(370), 1(320), 1(240), 1(200).	21,827		25,750	
			Special pay	1,200		700	
			Officers appointed to act in place of charged on revenue officers on leave.	400		1,400	
			Deduct—Probable savings	...		...	
			Pay of Officers—Voted ...	23,427	22,500	27,850	22,414
	1	1	Teacher 1(120)	1,440		1,429	
	2	2	Clerks 1(51), 1(36)	1,056		1,028	
	6	6	Servants 1(14), 2(12), 3(10)	816		816	
			Pay of Establishment ...	3,312	3,273	3,273	3,244
			TRAVELLING ALLOWANCE	*100*		*100*	*180*
			Cost of passages granted under Superior Civil Services Rules, 1924.	*429*		...	...
			Allowances—*Charged*	*529*	*100*	*100*	*180*
			TRAVELLING ALLOWANCE	300		300	285
			Grain compensation allowance	...		...	...
			Other allowances	...		230	230
			Cost of passages	230		...	...
			Allowances—Voted ...	530	530	530	515
			Contract contingencies	1,750		1,750	
			Furniture maintenance	50		50	
			Contingencies—Contract ...	1,800	1,800	1,800	1,356
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	206		206	
			PURCHASE OF APPARATUS AND INSTRUMENTS ...	248		248	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	620		620	
			Rents, rates and taxes	2,343		2,343	
			Miscellaneous contingencies (non-contract) ...	880		780	
			Stipends to pupil-teachers	4,100		4,100	
			Boarding charges	250		250	
			Contingencies—Non-contract ...	8,647	8,600	8,547	8,146
			TOTAL ... Voted ...	37,716	36,703	42,000	35,675
			TOTAL ... Charged ...	*11,029*	*16,900*	*18,425*	*13,812*
			TOTAL—TRAINING COLLEGES ...	48,745	53,603	60,425	49,487
			TOTAL—GOVERNMENT PROFESSIONAL COLLEGES	92,738	97,103	1,07,727	91,928

37.—EDUCATION—B—SECONDARY.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
GOVERNMENT SECONDARY SCHOOLS FOR BOYS.	*1*	*1*	*Master (gazetted) 1(1,250)*	...		*15,000*	
			Deduct—*Probable savings*	...		*—8,750*	
			Pay of Officers—Charged ...	...	...	*6,250*	*6,250*
	28	28	Masters 1(680), 1(550), 3(500), 3(410), 5(370), 5(290), 1(280), 3(250), 1(230), 1(220), 1(200), 1(179), 1(151), 1(150 .	1,16,345		1,15,209	
			Officers appointed to act in place of charged on revenue officers.	...		4,080	
			Leave salaries	1,500		1,500	
			Deduct—Probable savings	—1,000		...	
			Pay of Officers—Voted ...	1,16,845	1,16,000	1,20,789	1,12,506
	412	413	Teachers (non-gazetted)...	4,47,286		4,49,602	
	19	19	Clerks 1(51), 13(46), 1(45), 3(43)	10,413		10,286	
	76	76	Servants 76(10)	9,120		9,120	
			Temporary establishment	2,930		2,930	
			Special pay to hostel superintendents ...	11,920		11,880	
			Special pay for librarians in Government high schools.	2,160		2,160	
			Deduct—Probable savings	—6,000		—7,730	
			Pay of Establishment ...	4,77,829	4,83,000	4,78,248	4,86,624
			TRAVELLING ALLOWANCE	...		*500*	...
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		...	
			Allowances—Charged ...	...	...	*500*	...
			TRAVELLING ALLOWANCE	5,700		3,500	6,066
			Other allowances	1,135		1,200	1,164
			Allowances—Voted ...	6,835	7,200	4,700	7,230
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	4,810		4,810	
			PURCHASE OF APPARATUS AND INSTRUMENTS ...	3,650		3,650	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON ROOM CHARGES.	9,465		9,465	
			Rents, rates and taxes	25,068		23,127	
			Miscellaneous contingencies (non-contract) ...	30,500		35,500	
			Purchase of bicycles	85		85	
			Purchase of typewriters	425		425	
			Petty construction and repairs	235		235	
			Boarding charges	8,051		7,965	
			Deduct—Probable savings	—3,000		—3,000	
			Contingencies—Non-contract ...	79,289	84,000	82,262	79,988
			Deduct—Contribution payable by Central Government for Pusa high school.		—2,670	—2,670	—2,670
			Deduct—One-sixth of the cost of Pusa High school.			...	
			TOTAL ... Voted ...	6,80,798	6,87,530	6,83,329	6,83,678
			TOTAL ... Charged ...	...	...	*6,750*	*6,250*
			TOTAL—GOVERNMENT SECONDARY SCHOOLS FOR BOYS.	6,80,798	6,87,530	6,90,079	6,89,928

37.—EDUCATION—B—SECONDARY—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.			*Masters and mistresses ... ...*	...			
			Overseas pay	...			
			Pay of Officers—Charged ...	...	...	...	
	1	1	Masters and mistresses, 1(280)	3,396		7,725	
			Special pay	...		...	
			Officers appointed to act in place of charged-on-revenue officers on leave or deputation.	...		...	
			Deduct—Probable savings	...		...	
			Pay of Officers—Voted ...	3,396	7,360	7,725	7,944
	29	31	Teachers (non-gazetted)...	30,551		28,152	
	1	2	Clerks 1(60) 1(35)	1,142		720	
	6	7	Servants 7(10)	840		720	
			Leave salary	...		800	
			Temporary establishment	1,068		1,068	
			Special pay for Hostel Superintendent ...	120		120	
			Special pay for librarians in Government high schools.	240		120	
			Leave Salary	...			
			Deduct—Probable savings	—1,000			
			Pay of Establishment ...	32,961	31,700	31,700	29,861
			TRAVELLING ALLOWANCE	...			
			Other allowances	...			
			Allowances—Charged ...	...	...	...	...
			TRAVELLING ALLOWANCE	60		50	29
			Other allowances	544		32	...
			Allowances—Voted ...	604	304	82	29
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	340		215	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON ROOM CHARGES.	679		454	
			PURCHASE OF APPARATUS AND INSTRUMENTS ...	...		...	
			Rents, rates and taxes	2,502		1,500	
			Miscellaneous contingencies (non-contract) ...	28,000		24,690	
			Stipends	675		675	
			Petty constructions and repairs	20		20	
			Boarding charges	2,200		2,200	
			Purchase of bicycle	...		...	
			Deduct—Probable Savings	—1,000			
			Contingencies—Non-contract ...	33,416	29,754	29,754	29,333
			TOTAL ... Voted ...	70,377	69,118	69,261	67,167
			TOTAL ... Charged ...	...	...	...	...
			TOTAL—GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.	**70,377**	**69,118**	**69,261**	**67,167**

37.—EDUCATION—C—PRIMARY.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRIMARY SCHOOLS FOR GIRLS.	12	12	Masters and pandits and special pay 2(25), 5(20), 5(18¾).	2,925		2,925	
	2	2	Servants 2(10)	240		240	
			Leave salaries	160		160	
			Temporary Establishment	...			
			Pay of Establishment ...	3,325	3,365	3,325	3,501
			TRAVELLING ALLOWANCE	...			
			Grain compensation allowance	...			
			Other allowances	...			
			Allowances—Voted ...	...	...	...	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	...			
			Rents, rates and taxes	...			
			Miscellaneous contingencies (non-contract) ...	1,450		1,450	
			Petty construction and repairs	20		20	
			Stipends	72		72	
			Contingencies—Non-contract ...	1,542	1,625	1,542	1,208
			TOTAL—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS—Voted.	4,867	4,990	4,867	4,709

37.—EDUCATION—D—SPECIAL.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
TRAINING SCHOOLS FOR MASTERS.	4	4	Masters (gazetted): 1(450), 1(320), 1(250), 1(220)	15,481		23,421	
			Special pay for Hostel Superintendent ...	...		...	
			Deduct—Probable savings	...		—4,000	
			Pay of Officers—Voted ...	15,481	18,000	19,421	21,885
	94	94	Teachers (non-gazetted)	70,881		67,784	
	4	4	Clerks 3(46), 1(39)	2,153		2,106	
			Leave salaries	1,000		1,000	
	12	12	Servants 12(10)	1,440		1,440	
			Special pay	3,540		3,540	
			Temporary establishment	...		...	
			Deduct—Probable savings	—500		—1,000	
			Pay of Establishment ...	78,514	76,096	74,870	73,842
			TRAVELLING ALLOWANCE	1,710		1,800	1,603
			Other allowances	3,770		3,750	3,559
			Allowances—Voted ...	5,480	5,550	5,550	5,162
			Contract contingencies	3,312		3,312	
			Furniture maintenance	210		210	
			Contingencies—Contract ...	3,522	3,522	3,522	3,576
			Carried over ...	1,02,997	1,03,168	1,03,363	1,04,465

37.—EDUCATION—D—SPECIAL—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
TRAINING SCHOOLS FOR MASTERS—*concld.*			Brought forward	1,02,997	1,03,168	1,03,363	1,04,465
			PURCHASE OF APPARATUS AND INSTRUMENTS AND CHEMICALS.	1,000		1,000	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	1,400		1,400	
			PRIZE, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	983		983	
			Rents, rates and taxes	7,302		7,102	
			Miscellaneous contingencies (non-contract) ...	4,600		4,652	
			Model allowance	400		400	
			Stipends to pupil-teachers	98,500		98,500	
			Boarding charges	2,088		2,168	
			Purchase of typewriter	400		400	
			Deduct—Probable savings	—4,000		—4,000	
			Contingencies—Non-contract ...	1,12,673	1,15,000	1,12,605	1,13,244
			TOTAL—TRAINING SCHOOLS FOR MASTERS.	2,15,670	2,18,168	2,15,968	2,17,709
TRAINING SCHOOLS FOR MISTRESSES.			*Masters and mistresses (gazetted).*	...			
			Overseas pay	...			
			Pay of Officers—Charged ...	...	...	...	
	1	1	Masters and mistresses 1(395)	4,770		4,590	
			Special pay 1(100)	1,200		1,200	
			Pay of Officers—Voted ...	5,970	5,790	5,790	5,565
	11	13	Teachers (non-gazetted)	15,615		14,400	
	3	3	Clerks 1(60), 1(45), 1(44)	1,799		1,793	
	7	7	Servants 7(10)	840		840	
			Temporary Establishment	...		[illegible]	
			Leave pay	500		500	
			Special pay	360		360	
			Deduct—Probable Savings	...			
			Pay of Establishment ...	19,114	18,000	17,893	19,197
			TRAVELLING ALLOWANCE	...			
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...			
			Allowances—Charged ...	...	...	...	...
			Carried over ...	25,084	23,790	23,683	24,762

37.—EDUCATION—D—SPECIAL—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
TRAINING SCHOOLS FOR MISTRESSES—*concld.*			Brought forward ...	25,084	23,790	23,683	24,762
			TRAVELLING ALLOWANCE	120		100	195
			Other allowances	...		...	...
			Allowances—Voted ...	120	120	100	195
			Contract contingencies	700		650	
			Furniture maintenance	100		100	
			Contingencies—Contract ...	800	750	750	1,570
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	198		198	
			PURCHASE OF BOOKS AND PERIODICALS, INCLUDING LIBRARY CHARGES.	310		310	
			Rents, rates and taxes	2,735		2,735	
			Miscellaneous contingencies (non-contract) ..	3,367		2,762	
			Stipends to pupil-teachers	12,700		8,700	
			Boarding charges	5,400		5,400	
			Deduct—Probable savings	—1,000		—1,000	
			Contingencies—Non-contract ...	23,710	19,600	19,105	18,870
			TOTAL—TRAINING SCHOOLS FOR MISTRESSES.	**49,714**	**44,260**	**43,638**	**45,397**
REFORMATORY SCHOOL.			*Allowance to Civil Surgeon*	*600*		*600*	*600*
			Pay of Officers—*Charged* ...	*600*	*188*	*600*	*600*
	1	1	Superintendent 1 (750)	9,000		9,000	
			Special pay 1 (150)	1,800		1,800	
...			**Pay of Officers—Voted** ...	10,800	11,212	10,800	10,800
	1	1	Deputy Superintendent 1 (200)	2,400		2,400	
	1	1	Workshop Supervisor 1(130)	1,615		1,555	
	7	7	Clerks and store-keepers 1(120), 1(65), 2(60), 1(50), 1(45), 1(35)	5,253		5,317	
	1	1	Master 1(45)	540		528	
	3	3	Trade instructors 1(55), 1(50), 1(35)... ...	1,680		1,645	
			Special pay for typist	...		...	
			Carried over ...	11,400 11,488	11,400	11,400 11,445	11,400

37.—EDUCATION—D—SPECIAL—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
REFORMATORY SCHOOL—*contd.*			Brought forward ...	11,400	11,400	11,400	11,400
				11,488		11,445	
	30	30	Servants, escorts and guards	10,594		10,547	
	2	2	Compounders 1(37), 1(25)	747		735	
			Special pay of house-fathers 20(10) ...	2,400		2,400	
			Special pay for drill, gymnastics and games ...	180		180	
	1	1	Sub-Assistant Surgeon 1(140)	1,680		1,620	
			Temporary establishment	8,384		8,080	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	35,473	35,400	35,007	35,469
			TRAVELLING ALLOWANCE	1,250		1,500	939
			Allowance to Sub-Inspector for supervision of *ex*-pupils.	250		250	...
			Other allowances	300		300	715
			Allowances—Voted ...	1,800	2,050	2,050	1,708
			MATERIALS FOR PRIVATE WORK ...	9,000		9,000	
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	400		400	
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	82		82	
			Rations	12,000		12,000	
			Sick diet and extras for patients	1,000		1,000	
			Medicine and hospital equipments ...	1,400		1,400	
			Clothing and bedding of prisoners ...	1,100		1,100	
			Sanitation charges	1,000		1,000	
			Transfer charges and road subsistence of Reformatory School boys.	350		350	
			Telephone charges	175		175	
			Allowances and presents	2,400		2,400	
			Uniform	150		150	
			Rewards for recapture and service	10		10	
			Purchase of typewriter	..		...	
			Carried over ...	48,673	48,850	48,457	48,577
				29,067		29,067	

37.—EDUCATION—D—SPECIAL—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
REFORMATORY SCHOOL—*concld.*			Brought forward ...	48,673	48,850	48,457	48,577
				29,067		29,067	
			Tools, raw material and stores	9,000		9,000	
			Petty construction and repairs	1,300		1,300	
			Rents, rates and taxes	300		300	
			Miscellaneous contingencies	2,924		2,924	
			Earnings of the artisan class boys	...		...	
			Deduct—Probable savings	—8,000		—8,000	
			Contingencies—Non-contract ...	34,591	34,500	34,591	37,459
			TOTAL	83,314	83,350	83,048	86,036
			Deduct—**Recoveries on account of cost of maintenance of boys sent to the Reformatory School from Bengal.**	—33,642	—5,341	—22,917	
			Do.— Do. Assam ...			—2,869	
			Do.— Do. Orissa ...			—2,511	
			Total ...	—33,642	—5,341	—28,297	—31,690
			TOTAL ... Voted ...	49,022	77,821	54,151	53,756
			TOTAL ... Charged ...	*600*	*188*	*600*	*600*
			TOTAL—REFORMATORY SCHOOL ...	**49,622**	**78,009**	**54,751**	**54,356**
OTHER SCHOOLS	38	39	Masters	39,098		37,477	
			Temporary teachers	...		2,220	
			Special pay	2,220		1,027	
	2	2	Clerks 1(46), 1(41)	1,057		1,086	
	9	9	Servants 9(10)	1,080		450	
			Leave salary	450		...	
			Deduct—Probable savings	...		—1,000	
			Pay of Establishment ...	43,905	42,000	41,260	40,462
			Carried over ...	43,905	42,000	41,260	40,462

37.—EDUCATION—D.—SPECIAL—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	43,905	42,000	41,260	40,462
OTHER SCHOOLS —*concld.*			TRAVELLING ALLOWANCE	400		450	125
			Other allowances			...	
			Allowances—Voted ...	400	400	450	125
			PRIZES, GRANTS TO ATHLETIC CLUBS AND COMMON-ROOM CHARGES.	368		368	
			PURCHASE OF APPARATUS AND INSTRUMENT ...	50		50	
			PURCHASE OF BOOKS AND PERIODICALS, INCLUDING LIBRARY CHARGES.	800		800	
			Boarding charges	1,460		1,460	
			Rents, rates and taxes	1,743		1,743	
			Miscellaneous contingencies	2,322		1,822	
			Contingencies—Non-contract ...	6,743	6,600	6,243	9,086
			TOTAL—OTHER SCHOOLS ...	**51,048**	**49,000**	**47,953**	**49,673**

37.—EDUCATION—E.—GENERAL.

SUB-HEADS. (1)	1937-38. (2)	1938-39. (3)	Details (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
DIRECTION ...	1	1	*Director of Public Instruction 1(2,350)*	*28,200*		*33,000*	
	1	1	*Deputy Director 1(1,300)* ...	*15,921*		*16,775*	
			Special pay 1(150)	*1,800*		*1,800*	
			Overseas Pay	...		*3,600*	
			Deduct—*Probable savings*	*—1,070*		*—3,261*	
			Pay of Officers—*Charged* ...	*44,851*	*44,400*	*51,914*	*49,132*
	1	1	Inspectress of Schools 1(415)	5,129		4,949	
	1	1	Special officer 1(750)	9,363		8,763	
			Special pay 1(150)	1,800		1,800	
			Deduct—Probable savings	...		...	
			Pay of Officers—Voted ...	16,292	17,852	15,512	7,783
	36	36	Clerks 1(320), 1(250), 1(225), 1(200), 2(175), 3(150), 4(100), 4(90), 5(75), 3(70), 2(60), 2(50), 3(45), 1(20), 3(125).	46,721		46,720	
			Special pay	...		...	
			Shorthand pay 1(50), 2(40)	1,560		1,560	
	17	18	Servants 1(17), 1(15), 5(14), 11(13)	2,940		2,940	
			Leave salaries	1,000		1,000	
	1	1	Apprentice 1(20)	195		240	
			Pay of Establishment ...	52,416	52,460	52,460	51,201
			Carried over ...	1,13,559	1,14,712	1,19,886	1,08,116

37.—EDUCATION—E.—GENERAL—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,13,559	1,14,712	1,19,886	1,08,116
DIRECTION— *concld.*			*TRAVELLING ALLOWANCE ... ...*	*2,350*		*2,500*	*1,957*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		*1,374*	...
			Other allowances	...		...	...
			Allowances—Charged ...	*2,350*	*3,874*	*3,874*	*1,957*
			TRAVELLING ALLOWANCE	3,800		3,500	4,202
			Other allowances	100		100	28
			Deduct—Recoveries from other Governments ...	...		...	...
			Allowances—Voted ...	3,900	4,200	3,600	4,230
			Contract contingencies	3,650		3,650	
			Furniture maintenance	150		150	
			Contingencies—Contract ...	3,800	3,800	3,800	3,745
			PURCHASE OF BOOKS AND PERIODICALS, INCLUDING LIBRARY CHARGES.	200		100	
			Miscellaneous contingencies (non-contract) ...	2,000		2,000	
			Purchase of typewriters	350		...	
			Do. bicycle	70		70	
			Contingencies—Non-contract ...	2,620	2,470	2,170	2,598
			TOTAL ... Voted ...	79,028	80,782	77,542	69,557
			TOTAL ... Charged ...	*47,201*	*48,274*	*55,788*	*51,089*
			TOTAL—DIRECTION ...	**1,26,229**	**1,29,056**	**1,33,330**	**1,20,646**
INSPECTION— EUROPEAN AND ANGLO-INDIAN SCHOOLS.		1	*Special pay for inspection of European Schools* 1(150).	1,800		1,800	
			Pay of Officers—Charged ...	*1,800*	*1,728*	*1,800*	*1,872*
	1	1	Clerk 1(42)	513		501	
			Special pay	...		120	
			Leave salary	...		...	
			Pay of Establishment ...	513	511	621	612
			Carried over ...	2,313	2,239	2,421	2,434

37.—EDUCATION—E—GENERAL—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	2,313	2,239	2,421	2,484
INSPECTION— EUROPEAN AND ANGLO-INDIAN SCHOOLS—*concld.*			*TRAVELLING ALLOWANCE ... ...*	*480*		*350*	*185*
			Allowances—Charged ...	*480*	*500*	*350*	*185*
			TRAVELLING ALLOWANCE	75		75	70
			Other allowances	100		32	131
			Allowances—Voted ...	175	200	107	201
			Contract contingencies	275		275	
			Contingencies—Contract ...	275	275	275	281
			Miscellaneous (non-contract)	350		...	
			Contingencies—Non-contract ...	350		...	
			Contribution payable to the Inter-provincial Board for European and Anglo-Indian education ... Voted	1,104	1,104	1,104	1,104
			Deduct—Recovery from Orissa	—203	—203	—203	—203
			TOTAL ... Voted ...	2,214	1,887	1,904	1,995
			TOTAL ... Charged ...	*2,280*	*2,228*	*2,150*	*2,057*
			TOTAL—INSPECTION—EUROPEAN AND ANGLO-INDIAN SCHOOLS.	**4,494**	**4,115**	**4,054**	**4,052**
INSPECTION— OTHER SCHOOLS.	1		*Inspector 1(1,250) ... ...*	...		*15,326*	
			Deduct—*Probable savings ...*	...		...	
			Pay of Officers—Charged ...	...	...	*15,326*	*15,605*
	10	11	Inspectors including District Inspectresses 1(800), 2(680), 1(560), 1(500), 1(455), 2(365), 1(248), 1(235), 1(170), Special pay 2(100).	61,480		55,384	
			Special pay	2,400		...	
	1	1	Superintendent of Sanskrit Studies 1(500) ...	6,405		6,000	
	1	1	Superintendent of Islamic Studies 1(550) ...	6,600		6,600	
	16	16	District Inspectors 1(450), 5(370), 1(330), 4(280), 3(240), 2(200).	60,237		62,966	
			Deduct—Probable savings	—4,000		—4,000	
			Pay of Officers—Voted ...	1,33,122	1,36,500	1,26,950	1,30,602
	30	30	Deputy Inspectors of Schools	63,092		62,626	
	3	3	Special Inspector for depressed classes ...	2,405		2,319	
	4	4	Special Inspectors for Muhammadan Education...	8,148		7,535	
	1	1	Inspector of Students' Residences	1,440		1,440	
	198	198	Sub-Inspectors and Assistant Sub-Inspectors ...	2,32,827		2,32,984	
	1	1	Auditor of Accounts of aided Colleges and Schools	1,212		1,198	
			Special pay for Inspector of Manual Training ...	900		900	
	23	23	Inspecting Maulavis and Pundits	14,185		13,942	
			Carried over ...	1,33,122 3,24,209	1,36,500	1,42,276 3,22,944	1,46,207

37.—EDUCATION—E—GENERAL—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,33,122	1,36,500	1,42,276	1,46,207
				3,24,209		3,22,944	
INSPECTION—OTHER SCHOOLS —*concld.*	1	1	Assistant Superintendents of Sanskrit Studies ...	2,000		1,680	
	2	2	Superintendents of Atus	2,376		2,352	
	92	92	Clerks	61,310		60,456	
			Shorthand pay	1,440		1,440	
	103	103	Servants	12,420		12,420	
			Inspectors of physical education	...		...	
			Temporary establishment	1,430		1,430	
	7	7	Apprentices	1,680		1,680	
			Deduct—Probable savings	—4,000		—4,000	
			Pay of Establishment ...	4,02,665	4,03,000	4,00,402	3,95,659
			TRAVELLING ALLOWANCE	...		*2,000*	*1,791*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		...	...
			Allowances—Charged ...	...	...	*2,000*	*1,791*
			TRAVELLING ALLOWANCE	1,24,000		1,26,000	1,30,678
			Grain compensation allowance	...		...	...
			Other allowances	182		511	442
			Allowances—Voted ...	1,24,182	1,31,400	1,26,511	1,31,120
			Contract contingencies	22,025		22,275	
			Furniture maintenance	1,250		1,250	
			Contingencies—Contract ...	23,275	23,200	23,525	23,040
			PURCHASE OF BOOKS AND PERIODICALS INCLUDING LIBRARY CHARGES.	639		639	
			Purchase of typewriters	3,000		1,620	
			Rents, rates and taxes	9,130		9,130	
			Miscellaneous contingencies (non-contract) ...	3,258		3,090	
			Purchase of bicycles	140		300	
			Boarding charges of Students' Residence Committee.	11,998		11,998	
			Contingencies—Non-contract ...	28,165	26,700	26,777	25,230
			TOTAL ... Voted ...	7,11,409	7,20,800	7,04,165	7,05,651
			TOTAL ...Charged ...	...	...	*17,326*	*17,396*
			TOTAL—INSPECTION—OTHER SCHOOLS	**7,11,409**	**7,20,800**	**7,21,491**	**7,23,047**

37.—EDUCATION—E—GENERAL—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
SCHOLARSHIPS—EUROPEAN AND ANGLO-INDIAN SCHOOLS. (*a*)			**In Arts Colleges**	1,440	1,440	1,260	1,391
			In Professional Colleges	2,080	2,080	1,200	670
			In Secondary (European and Anglo-Indian) Schools.*	8,840	8,840	9,180	5,136
			In Primary Schools*	288	288	288	230
			In Special Schools	...	...	720	360
			Deduct—Probable savings ...	—2,530	—2,530	—2,530	
			TOTAL—SCHOLARSHIPS—EUROPEAN AND ANGLO-INDIAN SCHOOLS.	**10,118**	**10,118**	**10,118**	**7,787**
SCHOLARSHIPS—OTHER SCHOOLS AND COLLEGES.			**In Arts Colleges***	44,588	41,000	44,100	39,498
			In Professional Colleges*	1,000	500	480	868
			In Secondary Schools* ...	66,212	61,000	65,652	16,946
			In Primary Schools*	100	...	200	...
			In Special Schools*	3,346	3,000	2,368	2,118
			State scholarships payable in India* ...	660	...	660	...
			Scholarships for aboriginals	3,315	...	...	...
			Scholarships for Harijans	18,310	2,000	2,000	...
			Special Scholarships for Momins	7,000	...	...	...
			Deduct—Probable savings	—9,000	...	—9,000	...
			TOTAL—SCHOLARSHIPS—OTHER SCHOOLS AND COLLEGES	**1,35,531**	**1,07,500**	**1,06,460**	**1,03,430**
			MISCELLANEOUS.				
SCHOOL EXAMINATION BOARD, TEXT-BOOK COMMITTEE, BOARD OF SECONDARY EDUCATION AND SELECTION BOARD.	1	1	Pay of Officer 1 (450)	5,400		5,118	
			Pay of Officers—Voted ...	5,400	5,118	5,118	5,239
			Establishment			4,572	
			Pay of Establishment ...	4,614	4,572	4,572	4,561
			TRAVELLING ALLOWANCE	3,040		3,200	5,170
			Grain compensation allowance	...		...	...
			Allowances—Voted ...	3,040	3,200	3,200	5,170
			Contract contingencies	800		800	
			Furniture maintenance	40		40	
			Contingencies—Contract ...	840	840	840	760
			Non-contract contingencies	100		30	
			Contingencies—Non-contract ...	100	30	30	12
			Fees to selected members of Text-Book Committee and to expert reviewers of text-books.	1,800	1,800	1,600	2,171
			TOTAL—SCHOOL EXAMINATION BOARD, ETC.	**15,794**	**15,560**	**15,360**	**17,913**

* These primary units of appropriation are also sub-heads.

(*a*) The detailed heads in the fourth column are primary units of appropriation.

37.—EDUCATION—E—GENERAL—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget, Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			MISCELLANEOUS—*concld.*				
			Pay of Officers	600			
			Pay of Officers ...	600	600	...	...
SANSKRIT ASSOCIATION, GOVERNING BODIES OF SANSKRIT COLLEGES AND MADRASA EXAMINATION BOARD AND GOVERNING BODY OF MADRASA ISLAMIA SHAMSUL HUDA.			Establishment	5,162		5,061	
			Shorthand pay	360		360	
			Pay of Establishment ...	5,522	5,421	5,421	6,030
			TRAVELLING ALLOWANCE	2,770		2,700	2,393
			Grain compensation allowance	...		...	...
			Allowances—Voted ...	2,770	2,900	2,700	2,393
			Contingent charges	1,700		1,500	
			Contingencies—Non-contract ...	1,700	1,700	1,500	1,685
			Deduct—Recovery from Orissa	—200	—200		
			TOTAL—SANSKRIT ASSOCIATION, ETC.	10,392	10,421	9,621	10,108
ORIENTAL PUBLIC LIBRARY.	...	...	Pay of officer	...		...	
			Pay of Officers—Voted ...	...	...	...	...
			Establishment	5,040		5,040	
			Pay of Establishment ...	5,040	4,900	5,040	5,040
			TRAVELLING ALLOWANCE	...		...	
			Grain compensation allowance	...		...	
			Allowanes—Voted ...	...	...	...	...
			Contingencies	4,300		4,400	
			Rents, rates and taxes	309		309	
			Contingencies—Non-contract ...	4,609	4,900	4,709	4,159
			TOTAL—ORIENTAL PUBLIC LIBRARY ...	9,649	9,800	9,749	9,199

DEMAND No. 11.

MAJOR HEAD—38.—MEDICAL.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Medical:—

Rs. 19,63,396.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT.					
A.—SUPERINTENDENCE.					
Pay of Officers	*Charged*	*33,000*	*33,000*	*33,000*	*33,089*
Pay of Officers	Voted	3,600	4,200	4,800	2,800
Pay of Establishment		23,538	23,674	23,791	25,956
Allowances ...	*Charged*	*2,992*	*3,192*	*3,192*	*2,190*
Contribution	*Charged*	*600*	*242*	...	...
Allowances	Voted	856	996	996	761
Contingencies—Contract		2,800	2,800	2,800	2,601
Contingencies—Non-contract		1,000	1,000	1,500	1,002
TOTAL—A	Voted	**31,794**	**32,670**	**33,887**	**33,120**
	Charged	*36,592*	*36,434*	*36,192*	*35,279*
B.—DISTRICT MEDICAL OFFICERS.					
Pay of Officers	*Charged*	*93,850*	*92,100*	*1,05,000*	*1,08,263*
Pay of Officers	Voted	2,06,340	2,04,520	1,99,680	1,99,383
Pay of Establishment ...		35,710	35,390	37,770	35,143
Allowances	*Charged*	*9,374*	*6,000*	*10,691*	*8,979*
Contribution, etc.	*Charged*	*3,000*	*2,800*	*2,400*	*2,341*
Allowances	Voted	21,626	22,426	24,426	24,654
Contingencies—Non-contract		9,165	8,185	8,129	7,677
Contingencies—Contract		4,300	4,300	4,300	4,309
TOTAL—B	Voted	**2,77,141**	**2,74,821**	**2,74,305**	**2,71,166**
	Charged	*1,06,224*	*1,00,900*	*1,18,091*	*1,19,583*
C.—RESERVE MEDICAL SUBORDINATES.					
Pay of Officers	Voted	43,700	38,500	46,870	35,523
Pay of Establishment ...		17,000	17,000	17,280	15,320
Training of Officers	Voted	3,205	3,300	3,100	3,519
Allowances	Voted	3,900	4,000	4,700	3,305
Deduct—Probable savings		...		...	...
TOTAL—C	Voted	**67,805**	**62,800**	**71,950**	**57,667**
TOTAL—MEDICAL ESTABLISHMENT	Voted	**3,76,740**	**3,70,291**	**3,80,142**	**3,61,953**
	Charged	*1,42,816*	*1,37,334*	*1,54,283*	*1,54,862*

38.—MEDICAL—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
A.—MUFASSAL HOSPITALS AND DISPENSARIES.				
Pay of Officers ... ... *Charged* ...	...	...	...	
Pay of Officers ... ... Voted ...	1,54,630	1,50,090	1,52,360	1,50,331
Pay of Establishment	1,84,000	1,82,000	1,76,799	1,74,865
Allowances ... ... Voted ...	44,672	44,050	45,342	41,909
Contingencies—Contract	4,700	4,700	4,700	4,629
Contingencies—Non.contract	2,45,198	2,39,859	2,33,501	2,35,591
Deduct—Establishment charges payable from Central Government ...	...	...	...	
TOTAL—A Voted ...	**6,33,200**	**6,20,699**	**6,12,702**	**6,07,325**
TOTAL—A *Charged* ...	...	...	...	
B.—GRANTS TO HOSPITALS AND DISPENSARIES.				
Recurring grants to District Boards for medical relief	2,42,492	2,35,500	2,42,492	2,41,965
Grants for equipment	51,200	51,200	51,200	50,983
Grants to ordinary hospitals	13,085	13,085	13,085	12,992
Grants to hospitals in Government Estates	5,676	5,676	5,676	5,676
Grants to leper asylums	91,950	85,824	79,699	69,410
Grant for treatment of venereal diseases	7,500	7,500	7,500	7,489
Grants to the Puri Pilgrim Hospital	...	...	...	
Grant for treatment of Kala Azar	16,000	16,000	16,000	15,984
Recurring grant for maintenance charges of the Sadr Hospital, Dumka	4,000	4,000	4,000	3,500
Grant to the Central Dufferin Fund	3,800	3,800	3,800	3,800
Grants to Local bodies for the treatment of lepers	3,600	3,600	3,600	2,600
Grant for the training of *Dais*	...	...	...	
Grant to Ranchi Sadr Hospital	7,000	7,000	7,000	7,000
Grant for training of Nurses	...	...	...	
Grant to the Patna City Municipality for the annexe to the eye ward of the Patna Medical Hospital.	1,775	1,775	1,775	3,550
Grant for reconstruction of the Hazaribagh Sadr Hospital ...	...	10,500	10,500	
Grant to Saldah Leper Colony for construction of Indoor Hospital Ward	9,000	...	...	
Grant to Rajkumari Leper Asylum, Deoghar, for acquisition of land ...	...	...	...	
Grant for Tuberculosis Clinics	10,000	10,000	10,000	
Lump provision for regrant of lapsed grants	...	...	34,078	
TOTAL—B Voted ...	**4,67,078**	**4,55,460**	**4,90,405**	**4,24,949**
C.—ITKI SANATORIUM.				
Pay of Officers ... ... Voted ...	14,970	14,877	13,627	11,362
Pay of Establishment	25,798	17,417	22,241	14,187
Allowances ... ... Voted ...	3,400	2,640	3,360	2,161
Contingencies—Non-contract	30,698	36,192	24,008	19,569
Deduct—Recoveries from Government of Orissa	−1,000	−1,000	−1,000	−700
TOTAL—C Voted ...	**73,866**	**70,126**	**62,236**	**46,579**
TOTAL—HOSPITALS AND DISPENSARIES ... Voted ...	**11,74,144**	**11,46,285**	**11,65,343**	**10,78,853**
TOTAL—HOSPITALS AND DISPENSARIES ... *Charged* ...	...	...	...	

38.—MEDICAL—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
GRANTS FOR MEDICAL PURPOSES.					
Grant on account of travelling allowance of the members of the Indian Medical Council.	Voted ...	1,700	1,825	1,500	20,857
Grants to Nurses Registration Council	Voted ...	1,300	600	1,400	
Grants to Council of Medical Registration	Voted ...	...	...	...	
Grants to Medical Examination Board	Voted ...	1,900	2,000	2,300	
Contribution to the Lady Hardinge Medical College, Delhi.	Voted ...	4,500	4,500	4,500	
Grants to the Maternity and Child Welfare Society	Voted ...	9,000	9,000	9,000	
Deduct—**Government of Orissa's share of the grant to Medical Examination Board.**		—1,260	—1,220	—1,150	—1,400
TOTAL—GRANTS FOR MEDICAL PURPOSES—Voted	...	**17,140**	**16,705**	**17,550**	**19,457**
MEDICAL COLLEGES AND SCHOOLS.					
A.—MEDICAL COLLEGE.					
Pay of Officers	... *Charged* ...	*40,500*	*44,850*	*47,500*	*51,305*
Pay of Officers	... Voted ...	99,695	99,152	1,01,724	98,620
Pay of Establishment	... ...	24,660	23,700	22,097	22,078
Allowances	... *Charged* ...	*1,140*	*1,140*	*1,140*	*1,099*
Contribution	... *Charged* ...	*600*	*600*	*600*	*600*
Allowances	... Voted ...	6,595	6,595	6,895	8,234
Contingencies—Contract ...	... ...	7,500	7,500	7,500	7,453
Contingencies—Non-contract ...	... ...	52,470	53,960	52,304	51,833
Scholarships	... Voted ...	5,735	5,485	5,485	5,340
Deduct—Amount recoverable from Orissa	... ...	—47,786	—47,683	—55,180	—40,425
TOTAL—A	Voted ...	**1,48,869**	**1,48,709**	**1,40,825**	**1,53,133**
	Charged	*42,240*	*46,590*	*49,240*	*53,004*
B.—MEDICAL SCHOOLS.					
Pay of Officers	... *Charged*	*2,400*	*2,400*	*2,400*	*1,804*
Pay of Officers	... Voted ...	29,045	28,440	29,048	30,120
Pay of Establishment	... ...	11,716	11,894	12,334	12,160
Allowances	... Voted ...	580	580	580	691
Contingencies—Non-contract ...	... ...	6,136	6,136	6,006	5,272
Contingencies—Contract ...	... ...	3,200	3,200	3,200	1,962
Scholarships	... ...	2,700	2,700	2,100	2,330
Contribution payable to the Government of Orissa for Bihar students		15,000	31,669	...	...
TOTAL—B ...	Voted ...	**68,377**	**84,619**	**53,268**	**52,535**
	Charged	*2,400*	*2,400*	*2,400*	*1,804*
C.—SCHOOLS OF INDIAN MEDICINE.					
AYURVEDIC SCHOOL.					
Pay of Establishment ...	... ...	12,936	12,897	12,732	12,636
Allowances	... Voted ...	1,310	1,360	1,360	981
Contingencies—Non-contract ...	... ...	3,817	4,064	3,809	3,570
TOTAL—AYURVEDIC SCHOOL ...	Voted ...	**18,063**	**18,321**	**17,901**	**17,187**

38.—MEDICAL—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
TIBBI SCHOOL.					
Pay of Establishment	...	12,283	12,273	11,988	11,682
Allowances	Voted ...	450	450	300	533
Contingencies—Non-contract	... ...	2,042	2,465	1,898	1,832
TOTAL—TIBBI SCHOOL ...	Voted ...	**14,780**	**15,188**	**14,186**	**14,047**
TOTAL—C ...	Voted ...	**32,843**	**33,509**	**32,087**	**31,234**
D—ALLOWANCES TO MEDICAL OFFICERS FOR ATTENDING HOSTELS OF ACADEMICAL INSTITUTIONS.		...	...	...	
TOTAL—MEDICAL COLLEGES AND SCHOOLS	Voted ...	**2,50,089**	**2,66,837**	**2,26,180**	**2,36,902**
	Charged ...	*44,640*	*48,990*	*51,640*	*54,808*
MENTAL HOSPITAL.					
Pay of Officers	*Charged* ...	*24,600*	*24,600*	*24,600*	*23,274*
Pay of Officers	Voted ...	10,046	9,663	9,663	13,818
Pay of Establishment	... ...	1,50,000	1,50,000	1,49,000	1,49,975
Allowances	*Charged* ...	*100*	*200*	*100*	*35*
Allowances	Voted ...	5,160	5,240	5,240	5,390
Contingencies—Non-contract	... ...	2,25,510	2,25,581	2,18,420	2,19,198
Charges payable to other Governments	...	500	500	300	562
Deduct— **Amount recoverable from Bengal** ...	...	—2,98,149	—2,97,288	—2,88,328	—2,88,577
" " " " **Orissa**	...	—19,877	—19,819	—19,222	—14,000
Charges payable to the Board of Trustees, Ranchi Mental Hospital.	*Charged* ...	*16,081*	*13,721*	*15,500*	*14,696*
TOTAL—MENTAL HOSPITAL ...	Voted ...	**73,190**	**73,877**	**75,073**	**86,366**
	Charged ...	*40,781*	*38,521*	*40,200*	*38,005*
RADIUM INSTITUTE.					
Pay of Officers	Voted ...	7,800	7,800	8,150	6,841
Pay of Establishment	... ...	9,052	7,558	9,694	8,030
Allowances	Voted ...	2,010	1,861	1,710	1,515
Contingencies—Non-contract	... ...	9,791	9,791	9,950	9,094
TOTAL—RADIUM INSTITUTE ...	Voted ...	**28,653**	**27,010**	**29,504**	**25,480**
CHEMICAL EXAMINER.					
FEES PAYABLE TO THE GOVERNMENT OF BENGAL FOR CHEMICAL EXAMINATION. ...	Voted ...	**26,000**	**26,000**	**26,000**	**25,476**

38.—MEDICAL—*concld.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
CHARGES IN ENGLAND—	Rs.	Rs	Rs.	Rs.
LEAVE SALARIES AND DEPUTATION PAY—				
High Commissioner ... Voted	12,000	20,000	7,920	23,034
High Commissioner ... *Charged* ...	*40,840*	*42,680*	*79,560*	*75,262*
STERLING OVERSEAS PAY—				
High Commissioner ... Voted ...	...	...	...	
High Commissioner ... *Charged* ...	*27,200*	*31,640*	*34,880*	*39,467*
STORES FOR INDIA—				
High Commissioner ... Voted ...	5,440	6,080	6,880	3,844
High Commissioner ... *Charged* ...	...	...	...	
Deduct—Amount recoverable from the Government of India in respect of British Officers of the I. M. S. belonging to the war reserve.	...	...	...	
High Commissioner ... Voted ...	...	...		
High Commissioner ... *Charged* ...	*—14,400*	*—14,400*	...	
LEAVE SALARIES AND DEPUTATION PAY—				
Secretary of State ... Voted ...	...	...	...	
Secretary of State ... *Charged* ...	*2,680*	*16,000*	..	
TOTAL HIGH COMMISSIONER ... Voted ...	**17,440**	**26,080**	**14,800**	**26,878**
TOTAL HIGH COMMISSIONER ... *Charged* ...	*53,640*	*59,920*	*1,14,440*	*1,14,729*
TOTAL SECRETARY OF STATE ... Voted ...	...	...	...	..
TOTAL SECRETARY OF STATE ... *Charged* ...	*2,680*	*16,000*	...	...
TOTAL CHARGES IN ENGLAND ... Voted ...	**17,440**	**26,080**	**14,800**	**26,878**
TOTAL CHARGES IN ENGLAND ... *Charged* ...	*56,320*	*75,920*	*1,14,440*	*1,14,729*
LOSS OR GAIN BY EXCHANGE ... Voted ...	...	...	...	—152
LOSS OR GAIN BY EXCHANGE ... *Charged* ...	...	...	...	*—619*
TOTAL ... Voted ...	(a) **19,63,396**	**19,53,085**	**19,34,592**	**18,61,213**
TOTAL ... *Charged* ...	*2,84,557*	*3,00,765*	*3,60,563*	*3,61,785*
TOTAL—38—MEDICAL ...	(b) **22,47,953**	**22,53,850**	**22,95,155**	**22,22,998**

38—MEDICAL—MEDICAL ESTABLISHMENT.

SUB-HEADS.	Strength 1937-38.	Strength 1938-39.	Details by **Primary units**, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	1	1	*Inspector-General (2,750)*	*33,000*		*33,000*	
			Pay of Officers—Charged ...	*33,000*	*33,000*	*33,000*	*33,089*
	1	1	Personal Assistant to Inspector-General 1(300) ...	3,600		4,800	
			Pay of officers—Voted ...	3,600	4,200	4,800	2,800
	18	18	Clerks	19,510		20,667	
	9	9	Servants	1,524		1,524	
			Leave salaries	2,000		1,000	
			Special pay (shorthand pay)	504		600	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	23,538	23,674	23,791	25,956
			TRAVELLING ALLOWANCE ...	*2,800*		*3,000*	*2,190*
			Cost of passages granted under the Superior Civil Services Rules, 1934.	...		...	
			Fees for members of the Medical Board for examining candidates for all-India Services.	*192*	...	*192*	
			Allowances—Charged ...	*2,992*	*3,192*	*3,192*	*2,190*
			Contribution for passage of officers transferred to and from other Governments—Charged on revenue.	*600*	*242*	...	
			Carried over ...	63,730	64,308	64,783	64,035

(*a*) This amount represents the amount of this demand.
(*b*) This figure is the total in the general abstract at page 10.

38.—MEDICAL—MEDICAL ESTABLISHMENT—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	63,730	64,308	64,783	64,035
SUPERINTENDENCE—*concld.*			TRAVELLING ALLOWANCE	760	...	700	751
			Other allowances	...	...	200	10
			Grain compensation allowance	...	...	...	
			Fees for the members of the Medical Board for examining candidates for all-India Services.	96	...	96	
			Allowances—Voted ...	856	996	996	761
			Contract contingencies	2,800		2,800	
			Contingencies—Contract ...	2,800	2,800	2,800	2,601
			Medical stores	...	...	...	
			Miscellaneous contingencies (Non-contract) ...	1,000		1,500	
			Contingencies—Non-contract ...	1,000	1,000	1,500	1,002
			TOTAL ... Voted ...	31,794	32,670	33,887	33,120
			TOTAL ... Charged ...	*36,592*	*36,434*	*36,192*	*35,279*
			TOTAL—SUPERINTENDENCE ...	**68,386**	**69,004**	**70,079**	**68,399**
DISTRICT MEDICAL OFFICERS.	*10*	*9*	*Surgeons 1(2,150), 1(1,700), 1(1,250), 2(1,100), 1,(950), 1(850), 2(650) 1(vacant).*	*1,08,250*	...	*1,05,000*	
			Overseas pay	...	...		
			Deduct—Amount recoverable from the Government of India in respect of British officers of Indian Medical Service belonging to the war Reserve.	−14,400			
			Pay of Officers—Charged ...	*93,850*	*92,100*	*1,05,000*	*1,08,263*
	...		Military Assistant Surgeons	...	...	...	
	8	8	Surgeons, 1(1,000), 1(900), 1(800), 2(600), 3(650)	63,600		67,800	
	29	30	Assistant Surgeons 1(425), 9(400), 1(375), 5(350), 4(325), 1(300), 3(275), 2(250), 1(220), 1(200), 2(180).	1,19,620		1,08,000	
			Special pay 27(20)	6,720		6,480	
			Leave salaries	3,000		3,000	
	1	1	Uncovenanted Medical Officer 1(1,200) ...	14,400		14,400	
			Temporary Assistant Surgeons	...		...	
			Deduct—Probable savings	−1,000		...	
			Pay of Officers—Voted ...	2,06,340	2,04,520	1,99,680	1,99,383
			Carried over ...	3,00,190	2,96,620	3,04,680	3,07,646

38.—MEDICAL—MEDICAL ESTABLISHMENT—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	3,00,190	2,96,620	3,04,680	3,07,646
DISTRICT MEDICAL OFFICERS—*concld.*	7	6	Sub-Assistant Surgeons	9,510		11,620	
			Special pay	840		960	
	32	32	Clerks	21,220		21,050	
			Leave salaries	1,500		1,500	
	22	22	Servants	2,640		2,640	
			Temporary establishment	...		...	
			Pay of Establishment ...	35,710	35,390	37,770	35,143
			TRAVELLING ALLOWANCE	*5,650*		*7,500*	*4,455*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*3,724*		*3,191*	*4,524*
			Allowances—Charged ...	*9,374*	*6,000*	*10,691*	*8,979*
			Contribution of passage, etc.—Charged ...	*3,000*	*2,800*	*2,400*	*2,341*
			TRAVELLING ALLOWANCE	15,200		18,000	18,248
			Allowances to medical officers for attending hostels and academical institutions.	5,040		5,040	5,030
			Other allowances	1,386		1,386	1,376
			Grain compensation allowance	...		...	
			Allowances—Voted ...	21,626	22,426	24,426	24,654
			Rents, rates and taxes	1,033		977	
			Miscellaneous (non-contract)	4,132		3,752	
			Medical stores	4,000		3,400	
			Contingencies—Non-contract ...	9,165	8,185	8,129	7,677
			Contract contingencies	4,300		4,300	
			Contingencies—Contract ...	4,300	4,300	4,300	4,309
			TOTAL ... ... Voted ...	2,77,141	2,74,821	2,74,305	2,71,166
			TOTAL ... Charged ...	*1,06,224*	*1,00,900*	*1,18,091*	*1,19,583*
			TOTAL—DISTRICT MEDICAL OFFICERS	**3,83,365**	**3,75,721**	**3,92,396**	**3,90,749**
RESERVE MEDICAL SUBORDINATES.	16	16	Assistant Surgeons 1(450), 2(400), 1(375), 2(325), 3(300), 2(250), 3(180), 2(on leave).	48,700		48,870	
			Deduct— Probable savings	—5,000		—2,000	
			Pay of Officers—Voted ...	43,700	38,500	46,870	35,523
	17	17	Sub-Assistant Surgeons	17,000		17,280	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	17,000	17,000	17,280	15,320
			Training of officers—Voted	3,205	3,300	3,100	3,519
			TRAVELLING ALLOWANCE	2,400		3,500	1,939
			Other allowances	1,500		1,200	1,366
			Allowances—Voted ...	3,900	4,000	4,700	3,305
			Deduct—Probable savings	...	...	...	
			TOTAL—RESERVE MEDICAL SUBORDINATES.	**67,805**	**62,800**	**71,950**	**57,667**

38.—MEDICAL—HOSPITALS AND DISPENSARIES.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MUFASSAL HOSPITALS AND DISPENSARIES.				Rs.	Rs.	Rs.	Rs.
			Pay of Officers—*Charged*	...	...	...	
			Pay of Officers—*Charged* ...	...	..	...	
	1	1	Superintendent 1(600)	7,655		7,055	
	27	28	Assistant Surgeons 1(600), 1(575), 1(500), 3(475), 2(450), 1(410), 8(400), 3(375), 1(350), 3(325), 1(225), 1(255), 1(200), 1(180).	1,32,660		1,31,905	
		1	Temporary anaesthetist 1(100)	1,100			
	2	2	Deputy Superintendents 1(205), 1(100) ...	3,740		2,700	
	2	2	Lady Doctors 1(450), 1(275)	8,700		8,850	
	1	1	Dental Surgeon 1(275)	3,775		3,475	
			Special pay	...		375	
			Deduct—Probable savings	—3,000		—2,000	
			Pay of Officers—Voted ...	1,54,630	1,50,090	1,52,360	1,50,331
	31	32	Sub-Assistant Surgeons and their allowances ...	48,728		44,765	
			Special pay	2,280		2,280	
	1	1	Technician for the medical college hospital ...	1,115		1,055	
	10	10	Clerks and typists	7,512		7,463	
	2	2	Lady doctors	2,594		2,040	
	1	1	Maternity supervisors	2,400		2,366	
	27	30	Compounders, dressers, etc.	11,515		10,543	
	2	2	X-ray mechanics	1,478		1,430	
	6	6	Resident midwives	4,780		4,636	
	80	82	Matrons, nurses and sisters	67,531		67,019	
	140	143	Servants	22,176		21,828	
			Leave salaries	6,000		...	
			Temporary establishment for Seasonal Ward ...	1,374		1,374	
			Temporary house physicians and house surgeons	12,000		12,000	
			Deduct—Probable savings	—7,483		—2,000	
			Pay of Establishment ...	1,84,000	1,82,000	1,76,799	1,74,865
			TRAVELLING ALLOWANCE	9,410	9,500	9,500	9,300
			Other allowances	35,262	34,550	35,842	32,609
			Cost of passages, etc.	...	...	...	
			Grain compensation allowance	...	...	...	
			Allowances—Voted ...	44,672	44,050	45,342	41,909
			Contract contingencies	4,700		4,700	
			Contingencies—Contract ...	4,700	4,700	4,700	4,629
			Carried over ...	3,88,002	3,80,840	3,79,201	3,71,734

38.—MEDICAL—HOSPITALS AND DISPENSARIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	3,83,002	3,80,840	3,79,201	3,71,734
MUFASSAL HOSPITALS AND DISPENSARIES —*concld.*			Customs duty on imported stores	...	...	...	
			Rents, rates and taxes	12,485		11,802	
			Uniform	5,285		5,285	
			Electric current charges	30,350		30,000	
			Miscellaneous (non-contract)	54,000		52,246	
			" for treatment of Kala-azar ...	4,000		4,000	
			" " " Venereal diseases	2,000		2,000	
			Diet	58,100		56,365	
			Furniture	...		...	
			Telephone charges	1,578		1,363	
			Clothing and bedding	6,000		6,000	
			Grant for X-ray Department of the Patna Medical College Hospital.	10,000		9,300	
			Medical stores and instruments	56,250		50,000	
			Equipment of state hospitals	4,000		4,000	
			Maintenance charge for electric sterilizers ...	1,150		1,150	
			Grant to Patna City Municipality	...		...	
			Contingencies—Non-contract ...	2,45,198	2,39,859	2,33,501	2,35,591
			Deduct—Establishment charges recoverable from Central Government.	...	...	...	
			TOTAL—MUFASSAL HOSPITALS AND DISPENSARIES { Voted	6,33,200	6,20,699	6,12,702	6,07,325
			Charged	...	...	...	...
ITKI SANATORIUM.	1	1	Superintendent 1(900) ...	11,550		10,277	
	1	1	Assistant Surgeon 1(285)	3,420		3,350	
			Pay of Officers—Voted ...	14,970	14,877	13,627	11,362
	1	2	Sub-Assistant Surgeon	2,461		1,284	
	24	27	Nurses, compounders and dresser	17,177		15,618	
	2	2	Clerks	1,540		1,433	
	1	1	Mechanic	520		583	
	13	23	Servants and attendants	4,100		3,320	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	25,798	17,417	22,241	14,187
			TRAVELLING ALLOWANCE	500	400	400	273
			Other allowances	2,900	2,240	2,960	1,888
			Allowances—Voted ...	3,400	2,640	3,360	2,161
			Carried over ...	44,168	34,934	39,228	27,710

38.—MEDICAL—HOSPITALS AND DISPENSARIES—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	44,168	34,934	39,228	27,710
ITKI SANATORIUM—*concld.*			Diet including milk	11,088		8,808	
			Furniture and equipment	700		450	
			Conservancy	1,000		750	
			Clothing and bedding	1,200		800	
			Medical stores	5,000		3,000	
			Miscellaneous contingencies—non-contract ...	12,710		11,200	
			Deduct—Probable savings	—1,000		—1,000	
			Contingencies—Non-contract ...	30,698	36,192	24,008	19,569
			Deduct—Amount recoverable from Orissa ...	—1,000	—1,000	—1,000	—700
			TOTAL—ITKI SANATORIUM ...	73,866	70,126	62,236	46,579

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
MEDICAL COLLEGE.	3	3	*Principal and Professors 1(2,100), 1(2,150), 1(1,500).*	*45,300*		*47,500*	
			Special pay	...	...	...	
			Deduct—*Amount recoverable, etc.*	*—4,800*	...	...	
			Pay of Officers—Charged	*40,500*	*44,850*	*47,500*	*51,305*
	6	7	Professors 1(1,400), 1(675), 1(550), 2(575), 2(520).	58,905		52,355	
	13	12	Lecturers, Demonstrators and Assistant Demonstrators, 1(550), 2(325), 1(270), 1(400), 1(290), 1(228), 2(186), 1(165), 1(138), 1(147).	38,690		47,269	
			Special pay	2,100		2,100	
			Pay of Officers—Voted ...	99,695	99,152	1,01,724	98,620
	7	7	Clerks, librarians, etc.	5,982		5,854	
	1	1	Engineer 1(260)	3,120		3,100	
	13	13	Laboratory assistants, artists, etc.	10,710		10,595	
	9	9	Servants	2,548		2,548	
			Temporary establishment	700		...	
			Leave salary	1,600		...	
			Pay of Establishment ...	24,660	23,700	22,097	22,078
			Carried over ...	1,64,855	1,67,702	1,71,321	1,72,003

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,64,855	1,67,702	1,71,321	1,72,003
MEDICAL COLLEGE—*concld.*			*TRAVELLING ALLOWANCE*	*500*		*500*	*459*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		...	
			Other allowances	*640*		*640*	*640*
			Allowances—Charged ...	*1,140*	*1,140*	*1,140*	*1,099*
			Contribution for passages of officers transferred to and from other Governments—Charged.	600	600	600	600
			TRAVELLING ALLOWANCE	500		500	225
			Other allowances	6,095		6,395	8,009
			Allowances—Voted ...	6,595	6,595	6,895	8,234
			Contract contingencies	7,500		7,500	
			Contingencies—Contract ...	7,500	7,500	7,500	7,453
			Customs duty on imported stores	...		...	
			Laboratory requisites	19,000		19,000	
			Miscellaneous	4,000		4,000	
			Prizes and medals	400		400	
			Games club	1,300		1,300	
			Models	750		750	
			Library	2,500		2,500	
			Rents, rates and taxes	7,785		8,029	
			Liveries	25		55	
			Telephone rents	1,060		1,060	
			Electric current charges...	13,000		12,100	
			Grant for the clinical room	1,000		1,000	
			Training of students in mental diseases ...	900		900	
			Recurring charges for cold storage plant ...	750		750	
			Typewriter	...		460	
			Contingencies—Non-contract ...	52,470	53,960	52,304	51,833
			Scholarships	5,735		5,485	
			Scholarships ...	5,735	5,485	5,485	5,340
			Deduct—Amount recoverable from Orissa ...	—47,786	—47,683	—55,180	—40,425
			TOTAL ... Voted ...	1,48,869	1,48,709	1,40,825	1,53,133
			TOTAL ... Charged ...	*42,240*	*46,590*	*49,240*	*53,004*
			TOTAL—MEDICAL COLLEGE ...	**1,91,109**	**1,95,299**	**1,90,065**	**2,06,137**

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (7)	Budget Estimate, 1937-38. (8)	Accounts, 1936-37. (9)
				Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOLS.	1	1	*Special pay of Superintendent 1(200)* ...	*2,400*		*2,400*	
			Pay of Officers—Charged	*2,400*	*2,400*	*2,400*	*1,804*
	6	6	Teachers 4(325), 1(220), 1(180)	28,145		28,148	
			Special pay 2(75)	900		900	
			Pay of Officers—Voted ...	29,045	28,440	29,048	30,120
	2	2	Laboratory Assistants	840		840	
	5	5	Demonstrators	7,950		8,580	
	1	1	Taxidermists, Injector and Compounder ...	180		180	
			Leave salaries	300		300	
			Matrons and Midwife	...		...	
	3	3	Clerks	1,726		1,714	
	6	6	Servants	720		720	
			Temporary establishment	...		...	
			Pay of Establishment ...	11,716	11,894	12,334	12,160
			TRAVELLING ALLOWANCE	400	400	400	496
			Grain compensation allowance	...	...	...	
			Other allowances	180	180	180	195
			Allowances—Voted ...	580	580	580	691
			Customs duty on imported stores	...		...	
			Prizes and medals	40		60	
			Instruments and apparatus	250		250	
			Grant to games club	200		200	
			Rents, rates and taxes	1,750		1,750	
			Miscellaneous (Non-contract)	1,396		1,396	
			Carried over ...	43,741 3,636	43,314	44,362 3,656	44,775

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	43,741	43,314	44,362	44,775
				13,636		3,656	
MEDICAL SCHOOLS—*concld.*			Libraries	1,000		1,000	
			Grant to scholarship-holders at Medical Schools for medical books.	600		450	
			Electric current charges	...		...	
			Models and diagrams	100		100	
			Medical stores	800		800	
			Deduct—Probable savings	...		...	
			Contingencies—Non-contract ...	6,136	6,136	6,006	5,272
			Contract contingencies	3,200		3,200	
			Contingencies—Contract ...	3,200	3,200	3,200	1,962
			Scholarships and stipends	2,700		2,100	
			Scholarships ...	2,700	2,700	2,100	2,330
			Contribution payable to the Government of Orissa for Bihar Students.	15,000	31,669		
			TOTAL ... Voted ...	68,377	84,619	53,268	52,535
			TOTAL—Charged ...	*2,400*	*2,400*	*2,400*	*1,804*
			TOTAL—MEDICAL SCHOOLS ...	**70,777**	**87,019**	**55,668**	**54,339**
			AYURVEDIC SCHOOL.				
SCHOOLS OF INDIAN MEDICINE.	7	7	Principal, professors, teachers, etc., 1(200), 1(150), 5(100).	10,200		10,200	
	1	1	Vaidya	780		600	
	1	1	Assistant vaidya	300		300	
	2	2	Compounders	600		600	
	2	2	Dispensary and pharmacy servants ...	240		240	
	1	1	Clerk	432		408	
	3	3	Servants	384		384	
			Pay of Establishment ...	12,936	12,897	12,732	12,636
			TRAVELLING ALLOWANCE	950		1,000	621
			Other allowances	360		360	360
			Allowances—Voted ...	1,310	1,360	1,360	981
			Rents, rates and taxes	204		204	
			Contingencies and stationery	790		790	
			Convocation	150		150	
			Museum	100		100	
			Library	100		100	
			Examination	850		850	
			Medicines (raw materials)	1,500		1,500	
			Athletic club	123		115	
			Contingencies—Non-contract ...	3,817	4,064	3,809	3,570
			TOTAL—AYURVEDIC SCHOOL ...	**18,063**	**18,321**	**17,901**	**17,187**
			Carried over ...	18,063	18,321	17,901	17,187

38.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	18,063	18,321	17,901	17,187
			TIBBI SCHOOL.				
SCHOOLS OF INDIAN MEDICINE—*concld.*	7	7	Superintendent and professors 1(200), 1(150), 4(100), 1(40).	9,480		9,480	
	1	1	Hakim for dispensary (50)	780		600	
	1	1	Assistant to Hakim for dispensary	300		300	
	2	2	Attars	600		600	
	1	1	Dispensary servant	144		144	
			Orderly peon	120			
	1	1	Clerk and librarian	480		480	
	1	1	Daftary	120		120	
	2	2	Servants	264		264	
			Pay of Establishment ...	12,288	12,273	11,988	11,682
			TRAVELLING ALLOWANCE	450		300	533
			Other allowances	...	...	...	
			Allowances—Voted ...	450	450	300	533
			Rents, rates and taxes	204		204	
			Contingencies and stationery	540		396	
			Pharmacy and dispensary expenses ...	600		600	
			Books for library	100		100	
			Examinations	492		492	
			Athletic club	106		106	
			Contingencies—Non-contract ...	2,042	2,465	1,898	1,832
			TOTAL—TIBBI SCHOOL ...	14,780	15,188	14,186	14,047
			TOTAL—SCHOOLS OF INDIAN MEDICINE	32,843	33,509	32,087	31,234

38.—MEDICAL—MENTAL HOSPITAL.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
MENTAL HOSPITAL	*1*	*1*	*Superintendent 1 (2,050)*	*24,600*		*24,600*	
			Pay of Officers—Charged ...	*24,600*	*24,600*	*24,600*	*23,274*
	2	2	Assistant Superintendents 1(425), 1(400) ...	10,046		9,663	
			Special pay	...		...	
			Pay of Officers—Voted ...	10,046	9,663	9,663	13,818
	5	5	Sub-Assistant Surgeons and their local allowance	10,542		10,326	
	5	5	Matron and nurses	8,374		8,102	
	1	1	Steward	2,400		4,711	
	8	8	Clerks	8,810		8,592	
	3	3	Assistant store-keepers	2,640		2,640	
	443	443	Servants and guards	1,09,479		1,09,356	
	3	3	Weaving Instructor and basket-makers ...	1,675		1,588	
	4	4	Compounders	2,160		2,141	
			Temporary establishment	...		...	
	2	2	Garden Overseer and Jamadar	1,680		1,680	
			Leave Salary	6,500		4,500	
			Deduct—Probable savings	—4,200		—4,636	
			Pay of Establishment ...	1,50,000	1,50,000	1,49,000	1,49,975
			TRAVELLING ALLOWANCE	*100*	...	*100*	*35*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...	...	...	
			Allowances—Charged	*100*	*200*	*100*	*35*
			TRAVELLING ALLOWANCE	1,820	1,900	1,900	2,219
			Grain compensation allowance	...	...	...	
			Other allowances	3,300	3,300	3,300	3,171
			Travelling allowance of members of the Managing Committee of the Indian Mental Hospital.	40	40	40	
			Allowances—Voted ...	5,160	5,240	5,240	5,390
			Carried over ...	1,89,906	1,89,703	1,88,603	1,92,492

38.—MEDICAL—MENTAL HOSPITAL—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,89,906	1,89,703	1,88,603	1,92,492
MENTAL HOSPITAL —*concld.*			Miscellaneous (non-contract) and office expenses	5,000		5,000	
			Amusements	1,100		1,100	
			Books and periodicals	200		200	
			Pay of menials	31,000		30,500	
			Library for patients	150		150	
			Medical equipment	500		500	
			Telephone rents	970		971	
			Conservancy and sanitation	4,500		4,000	
			Motor car expenses	3,000		3,300	
			Diet	1,33,000		1,28,000	
			Locks	100		100	
			Uniform	7,380		6,820	
			Hot and cold weather charges	260		300	
			Garden expenses	5,600		5,300	
			Clothing and bedding	15,500		15,000	
			Feed and upkeep of cattle	350		350	
			Washing charges under contract	4,000		4,000	
			Furniture and repairs	1,400		1,400	
			Medical stores	5,000		5,000	
			Raw materials for manufacture	3,000		3,000	
			Diet and passage money for discharged patients	600		529	
			Diet on special occasion	1,100		1,100	
			Cinematograph	1,800		1,800	
			Deduct—Probable savings	...		...	
			Contingencies—Non-contract ...	2,25,510	2,25,581	2,18,420	2,19,198
			Charges payable to other Government ...	500	500	300	562
			TOTAL ...			4,07,323	
			Deduct—Amount recoverable from Bengal—Voted	—2,98,149	—2,97,288	—2,88,328	—2,88,577
			" " " " **Orissa**	—19,877	—19,819	—19,222	—14,000
			Charges payable to Board of Trustees, Ranchi Mental Hospital— Charged ...	*16,081*	*13,721*	*15,500*	*14,696*
			TOTAL ... Voted ...	73,190	73,877	75,073	86,366
			TOTAL ... Charged ...	*40,781*	*38,521*	*40,200*	*38,005*
			TOTAL—MENTAL HOSPITAL ...	1,13,971	1,12,398	1,15,273	1,24,371

38.—MEDICAL—RADIUM INSTITUTE.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
RADIUM INSTITUTE	1	1	Surgeon, 1(650)	7,800		8,150	
			Pay of Officers—Voted ...	7,800	7,800	8,150	6,841
	1	1	Temporary House Surgeon	600	...	600	
	1	1	Lady Doctor	1,655		2,070	
	2	2	Matron and nurses	3,390	...	3,390	
	2	2	Clerks	1,350		1,350	
	3	3	Compounders and dressers	784		787	
	4	4	Servants	564		564	
			Leave salary	709		933	
			Pay of Establishment ...	9,052	7,558	9,694	8,030
			TRAVELLING ALLOWANCE	150		150	
			Other allowances	1,860		1,560	1,515
			Allowances—Voted ...	2,010	1,861	1,710	1,515
			Medical stores	1,500		1,800	
			Rents, rates and taxes	1,200		1,200	
			Miscellaneous contingencies (non-contract) ...	3,341		3,200	
			Diet	2,300		2,300	
			Bedding and clothing	150		150	
			Electric current charges	1,300		1,300	
			Contingencies—Non-contract	9,791	9,791	9,950	9,094
			TOTAL ... Voted	28,653	27,010	29,504	25,480
			TOTAL—RADIUM INSTITUTE ...	28,653	27,010	29,504	25,480

DEMAND NO. 2.

MAJOR HEAD—39.—PUBLIC HEALTH.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Public Health.

Rs. 9,94,638.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
PUBLIC HEALTH ESTABLISHMENT.					
A—SUPERINTENDENCE.		Rs.	Rs.	Rs.	Rs.
Pay of Officers	*Charged* ...	*28,740*	*28,393*	*49,800*	*37,877*
Pay of Officers	Voted ...	33,900	31,970	27,300	36,229
Pay of Establishment	...	21,536	22,016	21,680	20,464
Allowances	*Charged* ...	*1,425*	*1,500*	*2,500*	*1,523*
Allowances	Voted ...	8,800	10,556	9,775	9,212
Contingencies (Non-contract)	...	1,581	1,478	1,358	1,329
Contingencies (Contract)	...	3,200	3,180	3,100	3,009
TOTAL A ...	Voted ...	**69,017**	**69,200**	**63,213**	**70,243**
	Charged ...	*30,165*	*29,893*	*52,300*	*39,400*
B—ENGINEERING BRANCH.					
Pay of Officers	*Charged* ...	*8,600*	*25,800*	*25,800*	*9,571*
Pay of Officers	Voted ...	67,899	67,572	61,206	82,615
Pay of Establishment	...	1,49,720	1,68,273	1,65,569	1,65,456
Allowances	*Charged* ...	*940*	*4,000*	*4,000*	*1,299*
Allowances	Voted ...	17,700	19,288	22,045	23,632
Contingencies (Non-contract)	...	8,500	12,750	11,000	12,822
Add Establishment, etc., charges payable to Public Works Department		11,496	20,583	20,648	17,569
Deduct—Amount chargeable to "81-Civil Works" ...	...	...	−17,190	−18,087	−18,185
Deduct—Amount chargeable to "63-Extraordinary charges"	...	...	...	...	−18,185
Deduct—Amount recoverable from Bengal	...	−4,419	−4,682	−4,187	−4,415
Deduct—Amount recoverable from Orissa	...	−14,120	−19,120	−13,959	−10,470
TOTAL B ...	Voted ...	**2,36,776**	**2,47,474**	**2,44,235**	**2,50,839**
	Charged ...	*9,540*	*29,800*	*29,800*	*10,870*
C—SANITARY INSPECTORS' SCHOOL.					
Pay of Officers	Voted ...	75	75	75	58
Pay of Establishment	...	98	98	98	87
Contingencies (Non-contract)	...	120	120	120	80
Deduct—Amount recoverable from the Government of Orissa	...	−60	−60	−60	...
TOTAL C ...	Voted ...	233	233	233	225

39.—PUBLIC HEALTH.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
D—VACCINATION ESTABLISHMENT—	Rs.	Rs.	Rs.	Rs.
Pay of Establishment	15,210	15,650	15,650	16,391
Allowances ... ... Voted ...	10,000	10,900	10,900	9,857
Contingencies (Non-contract)	1,000	1,000	1,000	502
Contingencies (Contract)	1,200	1,220	1,220	1,190
TOTAL D ... Voted ...	**27,410**	**28,770**	**28,770**	**27,940**
E—VACCINE DEPÔT—				
Pay of Officers ... ... Voted ...	6,000	5,700	5,700	5,668
Pay of Establishment	6,504	5,983	5,983	5,659
Allowances ... ... Voted ...	1,900	2,064	2,064	2,091
Contingencies (Non-contract)	21,375	21,675	21,675	23,690
TOTAL E ... Voted ...	**35,779**	**35,422**	**35,422**	**37,108**
TOTAL—PUBLIC HEALTH ESTABLISHMENT Voted ...	**3,69,215**	**3,81,099**	**3,71,873**	**3,86,355**
TOTAL—PUBLIC HEALTH ESTABLISHMENT *Charged* ...	*39,705*	*59,693*	*82,100*	*50,270*
GRANTS FOR PUBLIC HEALTH PURPOSES.				
CONTRIBUTIONS ON ACCOUNT OF HEALTH OFFICERS AND SANITARY INSPECTORS ... Voted	**35,269**	**35,285**	**35,258**	**37,564**
GRANTS TO THE ASSOCIATION FOR MORAL AND SOCIAL HYGIENE ... ... Voted ...	...	**1,000**	**1,000**	...
CONTRIBUTION TOWARDS KALA-AZAR ENQUIRY Voted ...	...	...	...	...
MEDICAL EXAMINATION OF SCHOLARS AND TEACHING OF HYGIENE IN HIGH SCHOOLS ... Voted ...	**36,935**	**29,560**	**40,810**	**35,707**
CONTRIBUTIONS TO LOCAL BODIES FOR WATER-SUPPLY, SEWERAGE AND DRAINAGE ... ... Voted ...	**1,50,000**	**1,65,250**	**1,65,250**	**40,777**
GRANT TO THE PURULIA MUNICIPALITY FOR WORK IN CONNECTION WITH OUTBREAK OF EPIDEMIC DROPSY ...	...	...	...	...
GRANTS TO DISTRICT BOARDS FOR PUBLIC HEALTH SCHEMES (a) ... ... Voted ...	**26,000**	**26,000**	**26,000**	**27,143**
TRANSFER TO THE GAYA PILGRIM LODGING HOUSE FUND ...	...	...	**60,000**	...
TRANSFER TO THE DEOGHAR PILGRIM LODGING HOUSE FUND	...	...	**3,000**	...
LUMP PROVISION FOR REGRANT OF LAPSED GRANTS ...	...	...	**15,000**	...
GRANTS TO THE MANBHUM DISTRICT BOARD FOR COMBATING EPIDEMIC OF CHOLERA AND DROPSY	...	...	...	...
GRANT TO DEOGHAR MUNICIPALITY FOR IMPROVEMENT OF SIVAGANGA TANK AT DEOGHAR	...	**15,000**	**5,000**	...
GRANT TO DISTRICT BOARDS OF DARBHANGA AND MUZAFFARPUR FOR ANTI-MALARIAL SCHEME	...	**10,000**	**10,000**	...
GRANT TO THE DISTRICT BOARD OF MUZAFFARPUR FOR ANTI-MALARIAL SCHEME AT MAJORGANJ	...	**1,000**	...	...
TOTAL—GRANTS FOR PUBLIC HEALTH PURPOSES Voted ...	**2,48,204**	**2,83,095**	**3,61,318**	**1,41,191**
EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.				
A—BUBONIC PLAGUE	**7,000**	**7,000**	**7,000**	**6,615**
B—MALARIA	**14,000**	**14,000**	**9,000**	**24,061**
C—OTHER EPIDEMIC DISEASES—				
Pay of officers ... ... Voted ...	44,560	44,257	43,907	39,336
Pay of Establishment	16,160	21,160	16,160	8,524
Allowances ... ... Voted ...	20,820	21,430	21,430	17,012
Contingencies (Non-contract)	23,260	28,260	28,260	10,536
Other schemes	38,602	32,471	32,290	31,854
Deduct—**Amount recoverable from Orissa**	...	...	...	—245
TOTAL C ... Voted ...	**1,43,402**	**1,47,578**	**1,37,047**	**1,07,017**
D—PUBLICITY CAMPAIGN—				
Pay of Establishment	1,032	996	996	1,079
Allowances ... ... Voted ...	80	80	80	17
Contingencies (Non-contract)	800	800	800	623
TOTAL D	**1,912**	**1,876**	**1,876**	**1,719**
TOTAL—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES. Voted ...	**1,66,314**	**1,70,454**	**1,54,923**	**1,39,412**

(a) Rs. 10,000 each for the District Boards, Patna and Muzaffarpur and Rs. 6,000 for Manbhum.

39.—PUBLIC HEALTH—*contd.*

[S]UB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
BACTERIOLOGICAL LABORATORIES.					
A.—PUBLIC HEALTH LABORATORY.					
Pay of Officers	Voted ...	4,672	4,652	5,160	4,860
Pay of Establishment	...	7,283	7,691	6,122	5,310
Allowances	Voted ...	1,690	1,695	1,200	1,075
Contingencies—Non-contract	...	6,100	6,100	6,100	5,788
Cost of training	...	...	...	...	...
Deduct—**Amount recoverable in Orissa**	...	—1,842	—1,842	...	—1,815
TOTAL A ...	Voted ...	**17,903**	**18,296**	**18,582**	**15,218**
B.—BACTERIOLOGICAL LABORATORY.					
Pay of Officers	*Charged*	*1,650*	*2,855*	*1,650*	*2,705*
Pay of Officers	Voted ...	700	...	700	...
Pay of Establishment	...	2,695	2,685	2,685	2,497
Allowances	Voted ...	1,800	1,800	1,800	1,350
Contingencies—Non-contract	...	2,592	2,592	2,592	2,571
TOTAL B	Voted ...	**7,787**	**7,077**	**7,777**	**6,418**
	Charged ...	*1,650*	*2,855*	*1,650*	*2,705*
TOTAL—BACTERIOLOGICAL LABORATORIES	Voted ...	**25,690**	**25,373**	**26,359**	**21,636**
	Charged ...	*1,650*	*2,855*	*1,650*	*2,705*
PASTEUR INSTITUTES					
Pay of Officers	Voted ...	8,364	7,860	7,860	6,905
Pay of Establishment	...	2,142	2,130	2,130	2,194
Allowances	Voted ...	1,000	1,000	1,000	1,144
Contingencies—Non-contract	...	3,200	7,000	3,070	3,066
Grants and Subsidies	...	2,600	1,600	1,600	1,500
Deduct—**Amount recoverable in Orissa**	...	—1,800	— 1,800	...	—1,120
TOTAL—PASTEUR INSTITUTES	...	**15,506**	**17,790**	**15,660**	**13,689**
WORKS—					
ORIGINAL WORKS—					
MAJOR WORKS	...	(a) 17,011	1,37,276	1,50,866	73,869
MINOR WORKS	Voted ...	4,000	21,000	21,159	25,017
MINOR WORKS CONNECTED WITH THE HIGH COURT ...	*Charged* ...	*288*	...		
MINOR WORKS IN CONNECTION WITH THE RESIDENCE OF HIS EXCELLENCY	*Charged* ...	*1,500*	*2,500*	*2,650*	...
REPAIRS	Voted ...	1,24,990	1,25,990	1,21,508	1,16,373
REPAIRS ... *Charged*—					
(i) HIGH COURT	...	*1,433*	*860*		
(ii) RESIDENCES OF HIS EXCELLENCY THE GOVERNOR	...	*9,500*	*9,907*	*10,410*	...
TOOLS AND PLANT	...	14,500	14,700	17,000	11,879
SUSPENSE	...	1,000	—151	2,700	—12,659
ADD—CHARGES PAYABLE TO P. W. D.	...	1,076	1,926	1,800	1,649
TOTAL ...	Voted ...	**1,62,577**	**3,00,741**	**3,15,033**	**2,16,128**
	Charged ...	*12,721*	*13,267*	*13,060*	...
DEDUCT—(i) AMOUNT RECOVERABLE FROM GOVERNMENT OF BENGAL. (ii) ENGLISH COST OF STORES ... ... (iii) AMOUNT RECOVERABLE FROM GOVERNMENT OF ASSAM.		—15,948	—16,145	—14,990	—17,175
(iv) CONTRIBUTION FROM IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				...	...
WORKS	Voted ...	**1,46,629**	**2,84,596**	**3,00,043**	**1,98,953**
	Charged ...	*12,721*	*13,267*	*13,060*	...
DEDUCT—*PROBABLE SAVINGS*	...	...	...	...	...
TOTAL—WORKS ...	Voted ...	**1,46,629**	**2,84,596**	**3,00,043**	**1,98,953**
	Charged ...	*12,721*	*13,267*	*13,060*	...

(a) For details please see page 258.

39.—PUBLIC HEALTH—*concld.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
CHARGES IN ENGLAND—					
LEAVE SALARIES AND DEPUTATION PAY—					
High Commissioner	Voted ...	19,120	23,440	25,360	4,706
	Charged ...	*12,940*	*760*	*1,960*	*15,177*
STERLING OVERSEAS PAY—					
High Commissioner	Voted ...	3,760	4,800	5,920	7,591
	Charged ...	*2,880*	*3,200*	*9,080*	*3,939*
STORES FOR INDIA—					
High Commissioner	Voted ...	...	...	...	...
	Charged ...	...	...	...	...
OTHER CHARGES—					
High Commissioner	Voted ...	200	200	200	200
	Charged ...	...	...	...	...
TOTAL—HIGH COMMISSIONER ...	Voted ...	23,080	28,440	31,480	12,427
	Charged ...	*15,820*	*3,960*	*11,040*	*19,116*
TOTAL—CHARGES IN ENGLAND	Voted ...	23,080	28,440	31,480	12,427
	Charged ...	*15,820*	*3,960*	*11,040*	*19,116*
LOSS OR GAIN BY EXCHANGE	Voted ...	...	...	...	—67
	Charged ...	...	...	...	*—101*
TOTAL ...	Voted ...	(a) 9,94,638	11,90,847	12,61,656	9,13,596
TOTAL ...	*Charged* ...	*69,896*	*79,775*	*1,07,850*	*71,990*
TOTAL—39—PUBLIC HEALTH	...	10,64,534	12,70,622	13,69,506	9,85,586
ADD—					
(1) PRO RATA SHARE OF ESTABLISHMENT—					
	Voted ...	35,389	44,905	26,687	27,670
	Charged ...	*11,890*	*16,546*	*17,138*	*18,580*
TOTAL—PRO RATA SHARE OF ESTABLISHMENT.	...	47,279	61,451	43,825	46,250
(2) PRO RATA SHARE OF TOOLS AND PLANT CHARGES	...	2,026	3,126	1,200	...
TOTAL—PRO RATA SHARE OF TOOLS AND PLANT CHARGES	...	2,026	3,126	1,200	...
GRAND TOTAL	...	(b) 11,13,839	13,35,199	14,14,531	10,31,836

(a) This figure represents the amount of this demand.
(b) This figure is the total in the general abstract at page 10.

39.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	*1*	*1*	*Director of Public Health 1(2,400)* ...	*28,740*	*28,393*	*28,800*	
	1	*1*	*Assistant Director of Public Health 1(1,750) Special pay ( ).*	...	...	*21,000* ...	
			Pay of Officers—Charged ...	*28,740*	*28,393*	*49,800*	*37,877*
	2	3	Assistant Directors of Public Health 1(1,200), 1(700).	29,400		22,800	
	1	1	Personal Assistant 1(325) *plus* special pay (50)...	4,500		4,500	
			Officer on training	...		...	
			Pay of Officers—Voted ...	33,900	31,970	27,300	36,229
	18	18	Clerks	19,234		19,428	
	12	12	Servants	1,752		1,752	
			Leave salaries	500		500	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	21,536	22,016	21,680	20,464
			TRAVELLING ALLOWANCE	*1,425*		*2,500*	*1,523*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		...	...
			Allowances—Charged ...	*1,425*	*1,500*	*2,500*	*1,523*
			TRAVELLING ALLOWANCE	7,600		8,500	6,550
			Other allowances	1,200		1,275	2,662
			Grain compensation allowance	...		...	...
			Allowances—Voted ...	8,800	10,556	9,775	9,212
			Rents, rates and taxes	700		580	
			Purchase of typewriters	...		...	
			Miscellaneous (non-contract)	881		778	
			Contingencies—Non-contract ...	1,581	1,478	1,358	1,329
			Contract contingencies	3,200		3,100	
			Contingencies—Contract ...	3,200	3,180	3,100	3,009
			TOTAL ... Voted ...	69,017	69,200	63,213	70,243
			TOTAL—Charged ...	*30,165*	*29,893*	*52,300*	*39,400*
			TOTAL—SUPERINTENDENCE ...	**99,182**	**99,093**	**1,15,513**	**1,09,643**

39.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38 (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
ENGINEERING BRANCH.	*1*	*1*	*Superintending and Executive Engineer 1(2,150).*	*8,600*		*25,800*	
			Leave salary	...		...	
			Pay of Officers—Charged ...	*8,600*	*25,800*	*25,800*	*9,571*
	5	5	Engineers and Assistant Engineers 1(1,375), 1(830), 1(670), 1(450), 1(430).	42,927		33,937	
		5	Temporary Assistant Engineers 1(750), 1(320), 1(300), 1(240), 1(225), 2(200).	26,172		26,769	
			Leave salaries	500		500	
			Deduct—Probable savings	—1,700		...	
			Pay of Officers—Voted ...	67,899	67,572	61,206	82,615
	11	11	Supervisors, overseers and sub-overseers ...	28,160		27,794	
			Special pay	2,580		2,580	
			Shorthand pay	480		480	
			Temporary upper and lower subordinates ...	46,095		52,725	
	11	11	Accountant and accounts clerks	17,489		18,120	
	25	27	Clerks, estimators, draftsmen	23,279		20,501	
	14	14	Duftaris, jamadars and peons	2,160		2,160	
			Temporary establishment	27,794		40,009	
			Leave salaries	1,200		1,200	
			Engine driver and fitter, etc.	483		...	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	1,49,720	1,68,273	1,65,569	1,65,456
			TRAVELLING ALLOWANCE	*940*		*4,000*	*1,299*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		...	...
			Allowances—Charged ...	*940*	*4,000*	*4,000*	*1,299*
			TRAVELLING ALLOWANCE	17,700		22,000	23,587
			Cost of passages—(voted)	...		...	...
			Other allowances	...		45	45
			Allowances—Voted ...	17,700	19,288	22,045	23,632
			Customs duty on imported stores	...		...	
			Contingencies	8,500		11,000	
			Contingencies—Non-contract ...	8,500	12,750	11,000	12,822
			Add Establishment charges payable to Public Works Department.	11,496	20,583	20,648	17,569
			TOTAL ...	2,65,915	3,18,266	3,10,268	3,12,964
			Deduct—(1) Amount chargeable to "81—Civil Works".	...	—17,190	—18,087	—18,185
			(2) "63—Extraordinary charges" ...	...	...	...	—18,185
			(3) Amount recoverable from Bengal and Orissa on account of Indian Mental Hospital.	—4,419	—4,682	—4,187	—4,415
			(4) Amount recoverable from the Government of Orissa on account of share cost of P. H. Circle.	—14,120	—19,120	—13,959	—10,470
			TOTAL ... Voted	2,36,776	2,47,474	2,44,235	2,50,839
			TOTAL—Charged ...	*9,540*	*29,800*	*29,800*	*10,870*
			TOTAL—ENGINEERING BRANCH ...	**2,46,316**	**2,77,274**	**2,74,035**	**2,61,709**

39.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Pay of Officers—Voted ...	75	75	75	58
SANITARY INSPECTORS' SCHOOL.		1	Clerk	68		68	
		2	Servants	30		30	
			Pay of Establishment ...	98	98	98	87
			Allowances—Voted ...	...	...		...
			Rent, rates and taxes	...		...	
			Miscellaneous	120		120	
			Contingencies—Non-contract ...	120	120	120	80
			Deduct—Amount recoverable from the Government of Orissa.	—60	—60	—60	...
			TOTAL—SANITARY INSPECTORS' SCHOOL	**233**	**233**	**233**	**225**
VACCINATION ESTABLISHMENT.	33	29	Inspectors and Sub-Inspectors	14,760		15,180	
			Leave salary	450		470	
			Pay of Establishment ...	15,210	15,650	15,650	16,391
			TRAVELLING ALLOWANCE	10,000		10,900	9,857
			Other allowances	...		...	...
			Allowances—Voted ...	10,000	10,900	10,900	9,857
			Medical stores	1,000		1,000	
			Miscellaneous (non-contract)	...		...	
			Contingencies—Non-contract ...	1,000	1,000	1,000	502
			Contingencies—Contract	1,200	1,220	1,220	1,190
			TOTAL—VACCINATION ESTABLISHMENT	**27,410**	**28,770**	**28,770**	**27,940**
VACCINE DEPÔT.	1	1	Superintendent 1(475)	6,000		5,700	
			Pay of Officers—Voted ...	6,000	5,700	5,700	5,668
	5	6	Engine driver, loaders, etc.	4,920		4,440	
	2	2	Clerks	1,044		1,003	
	2	2	Servants	240		240	
			Leave salaries	300		300	
			Pay of Establishment ...	6,504	5,983	5,983	5,659
			TRAVELLING ALLOWANCE	100		100	130
			Grain compensation allowance	...		...	...
			Other allowances	1,800		1964	1,961
			Allowances—Voted ...	1,900	2,064	2,064	2,091
			Customs duty on imported stores	600		600	
			Miscellaneous	20,775		21,075	
			Contingencies—Non-contract ...	21,375	21,675	21,675	23,690
			TOTAL—VACCINE DEPOT ...	**35,779**	**35,422**	**35,422**	**37,108**

39.—PUBLIC HEALTH—GRANTS FOR PUBLIC HEALTH PURPOSES.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MEDICAL EXAMINATION OF SCHOLARS, ETC.			MEDICAL EXAMINATION OF SCHOLARS AND TEACHING OF HYGIENE IN HIGH SCHOOLS.	Rs.	Rs.	Rs.	Rs.
	4	4	School medical officers 1 (375), 1 (350), 1(325) 1(180).	13,195		14,930	
	1	1	Lady medical officer 1(300)	3,632		3,600	
			Pay of Officers—Voted ...	16,827	15,130	18,530	
	4	4	Assistant school medical officers	5,368		5,220	
	1	1	Clerk	503		480	
	5	5	Peons	600		600	
			Pay of Establishment ...	6,471	3,090	6,300	
			TRAVELLING ALLOWANCE	6,800		6,800	
			Other allowances	6,152		7,230	
			Allowances—Voted ...	12,952	9,040	14,030	
			Contingencies	2,335	1,950	1,950	
			Officers on training	350	350		
			Deduct—Probable savings	—2,000		...	
			TOTAL—MEDICAL EXAMINATION OF SCHOLARS, ETC.*	**36,935**	**29,560**	**40,810**	**35,707**
CONTRIBUTION TO LOCAL BODIES FOR WATER-SUPPLY, SEWERAGE AND DRAINAGE.			CONTRIBUTION TO LOCAL BODIES FOR WATER-SUPPLY, SEWERAGE AND DRAINAGE.				
			Grants to district boards, municipalities and other local bodies for water-supply, sewerage and drainage.	20,000		40,000	
			Grants to district boards for rural water-supply ...	1,25,000		96,000	
			Reserve for contributions to district boards and municipalities for water-supply, sewerage and drainage.	...		...	
			Grant to the Bhagalpur municipality for water-works re-organisation.	...		24,250	
			Grant to the Saran district board for Sonepur Mela.	5,000		5,000	
			TOTAL CONTRIBUTION, ETC.* ...	**1,50,000**	**1,65,250**	**1,65,250**	**40,777**

39.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
MALARIA.*			Free supply of quinine to certain schools in Bihar	1,500		1,500	
			Purchase of quinine for sale	12,000		7,000	
			Commission on sale of quinine	500		500	
			TOTAL—MALARIA ...	**14,000**	**14,000**	**9,000**	**24,061**

* These sub-heads are also primary units of appropriation.

39.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
OTHER EPIDEMIC DISEASES.			Reserve of Assistant Surgeons	43,860		43,907	
			Officers on training	700			
			Deduct—Probable savings	...		...	
			Pay of Officers—Voted ...	44,560	44,257	43,907	39,336
			Temporary Epidemic Doctors	5,760		5,760	
			Vaccinators	10,400		10,400	
			Pay of Establishment	16,160	21,160	16,160	8,524
			TRAVELLING ALLOWANCE	6,200		6,400	3,445
			Other allowances	14,620		15,030	13,567
			Allowances—Voted ...	20,820	21,430	21,430	17,012
			Anti-influenza and anti-cholera vaccines ...	20,000		20,000	
			Miscellaneous	3,260		3,260	
			Contingencies—Non-contract ...	23,260	28,260	23,260	10,536
			Bacteriophage scheme	32,710		32,290	
			Nutrition scheme	5,892			
			Other schemes ...	38,602	32,471	32,290	31,854
			Deduct—Amount recoverable from Orissa ...	...	...	...	—245
			TOTAL—OTHER EPIDEMIC DISEASES ...	**1,43,402**	**1,47,578**	**1,37,047**	**1,07,017**
PUBLICITY CAMPAIGN.	3	3	Establishment 1(64), 2(11)	1,032		996	
			Pay of Establishment ...	1,032	996	996	1,079
			TRAVELLING ALLOWANCE	80		80	17
			Fees for delivery of lectures	...		...	...
			Other allowances	...	...	...	...
			Allowances—Voted ...	80	80	80	17
			Contingencies	800		800	
			Contingencies—Non-contract ...	800	800	800	623
			TOTAL—PUBLICITY CAMPAIGN ...	**1,912**	**1,876**	**1,876**	**1,719**

39.—PUBLIC HEALTH—BACTERIOLOGICAL LABORATORIES.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			BACTERIOLOGICAL LABORATORIES.	Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH LABORATORY.	1	1	Chemical Analyst 1 (220)	2,212		2,760	
	1	1	Assistant Chemist 1 (200)	2,460		2,400	
			Pay of Officers—Voted ...	4,672	4,652	5,160	4,860
	1	1	Assistant Chemist	...		...	
	1	1	Assistant Analyst	2,280		1,200	
	2	2	Laboratory assistants	1,320		1,320	
	2	2	Clerks	1,179		1,116	
	1	1	Medicine maker	720		720	
	1	1	Sample taker	300		300	
	1	1	Gas-operator	480		462	
	1	1	Laboratory attendant	120		120	
	3	3	Servants	384		384	
			Leave salary	500		500	
			Pay of Establishment ...	7,283	7,691	6,122	5,310

39.—PUBLIC HEALTH—BACTERIOLOGICAL LABORATORIES—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			BACTERIOLOGICAL LABORATORIES—*concld.*				
PUBLIC HEALTH LABORATORY —*concld.*			TRAVELLING ALLOWANCE	1,150		1,200	1,075
			Grain compensation allowance	...		...	...
			Other allowances	540		...	...
			Allowances—Voted ...	1,690	1,695	1,200	1,075
			Customs duty on imported stores	100		100	
			Miscellaneous (non-contract)	6,000		6,000	
			Contingencies—Non-contract ...	6,100	6,100	6,100	5,788
			Cost of training	...		...	
			Deduct—Amount recoverable from Orissa ...	—1,842			
			TOTAL—PUBLIC HEALTH LABORATORY	**17,903**	**18,296**	**18,582**	**15,218**
BACTERIOLOGICAL LABORATORY.			*Bacteriologist to Government*	*1,650*		*1,650*	
			Pay of Officers—Charged ...	*1,650*	*2,855*	*1,650*	*2,705*
			Pay of Officers—Voted	700	...	700	...
	1	1	Media man (50)	600		600	
	1	1	Laboratory assistant (50)	600		600	
	1	1	Typist, (44), *plus* shorthand pay (40) ...	1,020		1,010	
	2	2	Packer 1(15) and peon 1(10)	300		300	
			Leave salary	175		175	
			Pay of Establishment ...	2,695	2,685	2,685	2,497
			Allowances	1,800		1,800	
			Allowances—Voted ...	1,800	1,800	1,800	1,350
			Contingencies (non-contract)	2,592		2,592	
			Contingencies—Non-contract ...	2,592	2,592	2,592	2,571
			TOTAL—BACTERIOLOGICAL LABORATORY. Voted ...	**7,787**	**7,077**	**7,777**	**6,418**
			TOTAL—BACTERIOLOGICAL LABORATORY. *Charged*	***1,650***	***2,855***	***1,650***	***2,705***
			TOTAL—Voted ...	25,690	25,373	26,359	21,636
			TOTAL—*Charged* ...	*1,650*	*2,855*	*1,650*	*2,705*
			TOTAL—BACTERIOLOGICAL LABORATORIES ...	**27,340**	**28,228**	**28,009**	**24,341**

39.—PUBLIC HEALTH—PASTEUR INSTITUTE.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
PASTEUR INSTITUTE.	2	2	Assistant Surgeons 1(325), 1(180), S. P. 1(150) ...	8,364		7,860	
			Pay of Officers—Voted ...	8,364	7,860	7,860	6,905
	1	1	Laboratory Assistant (50)	600		600	
	3	3	Clerks	1,382		1,370	
			Leave salaries	160		160	
			Pay of Establishment ...	2,142	2,130	2,130	2,194
			TRAVELLING ALLOWANCES	100	...	100	244
			Other allowances	900	...	900	900
			Allowances—Voted ...	1,000	1,000	1,000	1,144
			Miscellaneous Contingencies	3,200		3,070	
			Contingencies—Non-contract ...	3,200	7,000	3,070	3,066
			Grants and subsidies	**2,600**	**1,600**	**1,600**	**1,500**
			Deduct—Amount recoverable from Orissa ...	—1,800			
			TOTAL—PASTEUR INSTITUTE ...	**15,506**	**19,590**	**15,660**	**13,689**

DEMAND No. 3.

MAJOR HEAD—40—AGRICULTURE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Agriculture—

Rs. 8,80,009.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL DEPARTMENT.					
A.—SUPERINTENDENCE.					
Pay of Officers ...	...*Charged*	*27,000*	*28,176*	*27,000*	*28,853*
Pay of Officers ...	...Voted	2,880	2,960	7,705	7,200
Pay of Establishment	...	24,000	23,500	24,002	21,568
Allowances	...*Charged*	*3,700*	*4,000*	*4,000*	*4,232*
Contribution, etc.	...*Charged*	...	...	...	...
Allowances	...Voted	1,400	1,500	1,600	1,383
Contingencies—Contract	...	4,000	3,904	4,000	4,036
Contingencies—Non-contract	...	817	1,382	817	1,042
TOTAL—A	Voted	**33,097**	**33,246**	**38,124**	**35,229**
	Charged	*30,700*	*32,176*	*31,000*	*33,085*
B.—EXPERT STAFF.					
Pay of Officers	...*Charged*	*7,050*	*13,746*	*16,550*	*21,190*
Pay of Officers	...Voted	69,945	64,541	65,684	63,942
Pay of Establishment	...	1,20,932	1,06,697	1,06,024	1,02,988
Allowances	...*Charged*	*2,980*	*2,100*	*2,100*	*3,432*
Allowances	...Voted	41,376	41,110	42,496	31,928
Contingencies—Contract	...	5,925	5,925	5,925	2,060
Contingencies—Non-contract	...	29,464	25,999	25,999	34,925
TOTAL—B	Voted	**2,67,643**	**2,44,272**	**2,46,128**	**2,35,843**
	Charged	*10,030*	*15,846*	*18,650*	*24,622*
C.—SABOUR ESTATE.					
Pay of Establishment	...	903	891	891	879
Allowances	Voted	...	...	...	...
Contingencies—Non-contract	...	3,007	3,065	3,007	3,077
TOTAL—C	Voted	**3,910**	**3,956**	**3,898**	**3,956**
D.—PUBLIC SERVICE.					
a.—WELL-BORING STAFF.					
Pay of Officers ...	Voted	5,400	3,759	5,400	5,380
Pay of Establishment	...	30,050	27,501	28,101	26,359
Allowances	Voted	5,925	6,175	6,175	6,577
Contingencies—Non-contract	...	15,000	24,250	24,250	27,849
TOTAL—*a*	Voted	**56,375**	**61,685**	**63,926**	**66,165**
b.—SEEDS, IMPLEMENTS AND MANURES	...	14,070	9,300	9,300	7,808
c.—MISCELLANEOUS	...	1,530	30	30	400
TOTAL—D.	...	**71,975**	**71,015**	**73,256**	**74,373**
E.—TRAVELLING CINEMA VANS FOR PROPAGANDA WORK.					
Pay of Establishment	Voted	3,600	900	...	...
Allowance	Voted	1,344	348	...	...
Contingencies—Non-contract	Voted	1,920	440	...	...
TOTAL—E	...	**6,864**	**1,688**	...	...
TOTAL—AGRICULTURAL DEPARTMENT...	Voted	**3,83,489**	**3,54,177**	**3,61,406**	**3,49,401**
	Charged	*40,730*	*48,022*	*49,650*	*57,707*

40—AGRICULTURE—EXPERIMENTAL FARMS.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
EXPERIMENTAL FARMS.		Rs.	Rs.	R .	Rs.
A.—SEPAYA FARM.					
Pay of Establishment		1,214	1,240	1,150	1,554
Allowances	Voted ...	150	150	150	184
Contingencies—Non-contract		19,045	19,045	19,045	21,244
TOTAL—A ...	Voted ...	20,409	20,435	20,345	22,982
B.—SABOUR FARM.					
Pay of Establishment		2,441	2,411	2,600	2,019
Allowances	Voted ...	40	40	25	88
Contingencies—Non-contract		26,406	22,950	24,036	21,142
TOTAL—B ...	Voted ...	28,887	25,401	26,661	23,249
C.—RANCHI FARM.					
Pay of Establishment		1,087	1,063	1,063	1,037
Allowances	Voted ...	100	137	137	106
Contingencies—Non-contract ...		37,820	37,250	36,000	38,166
TOTAL—C	Voted ...	39,007	38,450	37,200	39,309
D.—PUSA FARM.					
Pay of Establishment		3,794	3,647	6,635	2,286
Allowances	Voted ...	400	400	150	95
Contingencies—Non-contract		42,288	38,218	42,718	3,40,186
TOTAL—D		46,482	42,265	49,503	3,42,567
E.—PATNA FARM.					
Pay of Establishment		2,528	2,480	2,480	2,386
Allowances		150	150	150	148
Contingencies—Non-contract		29,920	20,400	20,400	25,058
TOTAL—E ..	Voted ...	32,598	23,030	23,030	27,592
F.—SMALL FARMS.					
Pay of other Establishment		3,697	3,601	3,557	3,508
Allowances	Voted ...	310	310	320	258
Contingencies—Non-contract ...		41,241	40,243	43,819	36,874
TOTAL—F ...	Voted ...	45,248	44,154	47,696	40,640
TOTAL—EXPERIMENTAL FARMS ...	Voted ...	2,12,631	1,93,735	2,04,435	4,96,339
AGRICULTURAL EDUCATION AND RESEARCH.					
SCHOLARSHIPS	...	3,000	...	...	
PUBLIC EXHIBITIONS AND FAIRS	...	850	850	850	618

40.—AGRICULTURE—BOTANICAL AND PUBLIC GARDEN.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
BOTANICAL AND OTHER PUBLIC GARDENS ...	300	300	300	300
AGRICULTURAL EXPERIMENTS.				
A.—1. IMPROVEMENT OF SUGARCANE CULTIVATION	1,41,039	1,19,558	1,19,558	97,534
2. ENTOMOLOGICAL SECTION	18,615	16,890	19,010	
3. SCHEME FOR THE EMPLOYMENT OF SPECIAL AGRICULTURAL STAFF FOR JUTE DISTRICTS	13,181	5,849		
TOTAL—A ...	1,72,835	1,42,297	1,38,568	97,534
B.—EXPENDITURE IN CONNECTION WITH RESEARCH WORK.				
(1) Marketing scheme	20,972	20,518	20,368	18,220
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	−14,686
(2) Manurial experiments	...	...	...	
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	
(3) Sugarcane crushing mill	...	...	...	
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	
(4) Sugarcane Research Station	27,871	27,835	27,160	30,225
Deduct—Receipt	...	...	...	−1,247
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	−19,732
(5) Rice Research Scheme	29,602	28,241	36,174	36,094
Deduct—Contribution from Imperial Council of Agricultural Research ...	...	...	...	−35,291
(6) Scheme for an economic enquiry into the cost of production of crops in the principal sugarcane and cotton tracts in India ...	...	2,282	3,615	9,541
Deduct—Contribution from Imperial Council of Agricultural Research	...	...	...	−8,286
(7) Fruit Research scheme	17,279	15,364	14,218	13,235
Deduct—Contribution from Imperial Council of Agricultural Research	...	...	...	−7,057
(8) Scheme of investigation into the malting and brewing qualities of improved barley	...	...	...	1,163
Deduct—Contribution from Imperial Council of Agricultural Research	...	...	...	−1,163
(9) Scheme of investigation on the possibilities of manufacturing Khandesari sugar by single pan method	...	1,306	1,306	1,334
Deduct—Contribution from Imperial Council of Agricultural Research		...	...	−1,334
(10) Co-operative Experiments on Tobacco	...	...	...	
Deduct—Contribution from Imperial Council of Agricultural Research ..		...	...	
(11) Scheme for the analysis of indigenous fodder in Bihar ...	4,980	4,788	4,790	2,572
Deduct—Contribution	...	...	...	−2,572
(12) Scheme for investigation of sunhemp	480	200	440	
(13) Scheme for village enquiry regarding cattle and milk production and consumption.	...	...	...	3,275
(14) Scheme for improvement of cattle	...	...	21,000	
Deduct—Contribution, etc.	...	...	...	−3,275
TOTAL B ... Voted ...	1,01,184	1,00,534	1,29,071	21,016
TOTAL—AGRICULTURAL EXPERIMENTS Voted ...	2,74,019	2,42,831	2,67,639	1,18,550
CHARGES IN ENGLAND—				
LEAVE SALARIES AND DEPUTATION PAY— High Commissioner ... ... Voted ...	5,720	9,720	8,080	2,376
Charged ...	*8,400*	*4,240*	...	*6,332*
STERLING OVERSEES PAY— High Commissioner ... ... Voted	...	...	...	
Charged ...	*2,000*	*3,840*	*4,800*	*6,708*
STORES FOR INDIA— High Commissioner ... ... Voted	...	...	...	367
Charged ...	...		...	
OTHER CHARGES— High Commissioner ... ... Voted	...	...	...	
Charged ...	...	...	..	
TOTAL—HIGH COMMISSIONER ... Voted	5,720	9,720	8,080	2,743
Charged ...	*10,400*	*8,080*	*4,800*	*13,040*
TOTAL—CHARGES IN ENGLAND ... Voted	5,720	9,720	8,080	2,743
Charged ...	*10,400*	*8,080*	*4,800*	*13,040*
LOSS OR GAIN BY EXCHANGE ... Voted	...		...	−15
Charged ...	...	...	...	*−121*
TOTAL ... Voted ...	(a)8,80,009	8,01,613	8,42,710	9,67,936
TOTAL ... *Charged*	*51,130*	*56,102*	*54,450*	*70,626*
TOTAL—40.—AGRICULTURE ...	(b)9,31,139	8,57,715	8,97,160	10,38,562

(a) This amount represents the ...

40.—AGRICULTURE—AGRICULTURAL DEPARTMENT.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	*1*	*1*	*Director of Agriculture (2,250)*	*27,000*		*27,000*	
			Pay of Officers—*Charged* ...	*27,000*	*28,176*	*27,000*	*28,853*
	1	1	Personal Assistant (600)	2,880		7,705	
			Pay of Officers—Voted ...	2,880	2,960	7,705	7,200
	15	15	Clerks	20,622		20,350	
	7	7	Servants	1,188		1,188	
			Leave salaries	...		...	
			Shorthand pay	600		600	
			Temporary Establishment	2,484		2,364	
			Deduct—Probable savings	—894		—500	
			Pay of Establishment ...	24,000	23,500	24,002	21,568
			TRAVELLING ALLOWANCE	*3,700*		*4,000*	*4,232*
			Cost of passage granted under the Superior Civil Services Rules, 1924.	...		...	...
			Allowances—*Charged* ...	*3,700*	*4,000*	*4,000*	*4,232*
			Contribution for passages of officers transferred to and from other Govts.—*Charged* ...	...	...	...	...
			TRAVELLING ALLOWANCE	1,400		1,500	1,366
			House-rent and other allowances	...		100	17
			Allowances—Voted ...	1,400	1,500	1,600	1,383
			Contract Contingencies	4,000		4,000	
			Contingencies—Contract ...	4,000	3,904	4,000	4,036
			Customs duty on imported stores	...	...	...	
			Miscellaneous—non-contract	817	...	817	
			Contingencies—Non-contract ...	817	1,382	817	1,042
			TOTAL ... Voted ...	33,097	33,246	38,124	35,229
			TOTAL ... Charged ...	*30,700*	*32,176*	*31,000*	*33,085*
			TOTAL—SUPERINTENDENCE ...	63,797	65,422	69,124	68,314

40.—AGRICULTURE—AGRICULTURAL DEPARTMENT—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
EXPERT STAFF	*1*	*1*	*Deputy Directors of Agriculture 1(1,350)*	*7,050*		*16,550*	
			Overseas pay			...	
			Pay of Officers—Charged	*7,050*	*13,746*	*16,550*	*21,190*
	4	4	Deputy Directors of Agriculture 1(680), 1(600), 1(480), 1(300).	26,827		25,809	
	5	5	Assistant Directors of Agriculture ...	10,560		12,151	
	1	2	Temporary Assistant Director of Agriculture (320)	6,047		8,840	
	5	4	Stipendiaries	4,800		6,000	
			Special pay	1,200		1,200	
	1	1	Agricultural Chemist (450)	5,088		5,404	
	1	1	Agricultural Engineer 1(950) ...	11,400		3,800	
	1	1	Second Assistant to Agricultural Chemist 1(200)	2,040		2,400	
	1		Economic Botanist (240)	...		2,880	
		1	Assistant Economic Botanist	2,934		2,200	
			Leave salaries	...		...	
			Deduct—Probable savings	—1,000		...	
			Pay of Officers—Voted ...	69,946	64,541	65,684	63,942
PAY OF THE SUBORDINATE AGRICULTURAL SERVICE EMPLOYED AT EXPERIMENTAL FARMS.	4	5	Large farms—Managers...	8,116		9,901	
	1	1	Inspector	1,823		1,456	
	92	112	Overseers	87,188		74,351	
	1	1	Junior scientific assistant (Chemical) (175) ...	2,100		3,035	
	1	1	Junior scientific assistant (Botanical) (85) ...	1,040		...	
	15	15	Office clerks	12,101		11,958	
	31	31	Servants	3,708		3,720	
	4	4	Servants in the chemical laboratory ...	564		564	
	2	2	Fitters	1,196		1,148	
			Temporary establishment	...		120	
	1	1	Chemical Assistant	2,796		2,471	
	2	2	Clerks of Chemical and Botanical Sections ...	1,760		1,760	
	2	2	Drivers	360		360	
	2	2	Cleaners	180		180	
			Deduct—Probable savings	—2,000		—5,000	
			Pay of Establishment ...	1,20,982	1,06,697	1,06,024	1,02,988
			TRAVELLING ALLOWANCE	*2,000*		*2,100*	*2,951*
			Cost of passages granted under the Superior Civil Services Rules, 1924.	*980*		...	*481*
			Allowances—Charged ...	*2,980*	*2,100*	*2,100*	*3,432*
			Carried over ...	2,00,908	1,87,084	1,90,358	1,91,552

40.—AGRICULTURE—AGRICULTURAL DEPARTMENT—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	2,00,908	1,87,084	1,90,358	1,91,552
EXPERT STAFF—*concld.*			TRAVELLING ALLOWANCE	40,900		41,900	31,293
			Other allowances	476		596	635
			Allowances—Voted ...	41,376	41,110	42,496	31,928
			Contingencies—Contract ...	5,925	5,925	5,925	2,060
			Customs duty on imported stores	...		...	
			Rents, rates and taxes	351		351	
			Miscellaneous (non-contract)	29,113		25,648	
			Contingencies—Non-contract ...	29,464	25,999	25,999	34,925
			TOTAL ... Voted ...	2,67,643	2,44,272	2,46,128	2,35,843
			TOTAL ... Charged ...	*10,030*	*15,846*	*18,650*	*24,622*
			TOTAL—EXPERT STAFF ...	2,77,673	2,60,118	2,64,778	2,60,465
SABOUR ESTATE.	1	1	Librarian	519		507	
	3	3	Servants	384		384	
			Sub-Assistant Surgeon	...		...	
			Compounders and dressers	...		...	
			Servants	...		...	
			Pay of Establishment ...	903	891	891	879
			TRAVELLING ALLOWANCE	...	...		
			Other allowances	...	...		
			Allowances—Voted ...	...	...	...	
			Medical stores	...		...	
			Books for library	1,600		1,600	
			Contingencies	940		940	
			Contribution to E. I. Ry. for Sabour level-crossing gate-keeper.	467		467	
			Contingencies—Non-contract ...	3,007	3,065	3,007	3,077
			TOTAL—SABOUR ESTATE ...	3,910	3,956	3,898	3,956

40.—AGRICULTURE—AGRICULTURAL DEPARTMENT—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			WELL-BORING STAFF.				
PUBLIC SERVICE	1	1	Assistant Engineer (430)	5,400		5,400	
			Pay of Officers—Voted ...	5,400	3,759	5,400	5,380
	1	1	Draftsman	900		900	
	1	1	Godown sircar	360		360	
	4	4	Mistries	1,616		1,679	
	1	1	Fireman	360		360	
	7	7	Servants	840		840	
	3	3	Supervisors	6,840		6,480	
	8	8	Clerks	5,374		5,342	
			Temporary establishment	13,760		12,140	
			Fireman	...		...	
			Deduct— Probable savings	...		...	
			Pay of Establishment ...	30,050	27,501	28,101	26,359
			TRAVELLING ALLOWANCE	5,925		6,175	
			Other allowances	...		...	6,577
			Allowances for reorganization	...		...	
			Allowances—Voted ...	5,925	6,175	6,175	6,577
			PURCHASE OF PIPES FOR OWNERS OF WELLS ...	...		...	
			Contingencies	15,000		24,250	
			Contingencies—Non-contract ...	15,000	24,250	24,250	27,849
			TOTAL—WELL-BORING ...	**56,375**	**61,685**	**63,926**	**66,165**

40.—AGRICULTURE—EXPERIMENTAL FARMS.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS			**SEPAYA FARM.**				
			(*Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost of this staff Rs. 7,428.*)				
	1	1	Farm clerk	606		534	
	2	2	Chaukidars	240		240	
	1	1	Sardars	248		256	
	...	...	Jamadar	...		...	
	1	1	Servant	120		120	
			Pay of Establishment* ...	1,214	1,240	1,150	1,554
			TRAVELLING ALLOWANCE	150		150	184
			Grain compensation allowance	...		...	
			Allowances—Voted ...	150	150	150	184
			Miscellaneous (non-contract)	14,090		14,090	
			Rents, rates and taxes	1,673		1,673	
			Pay of kamdars	3,282		3,282	
			Contingencies—Non-contract ...	19,045	19,045	19,045	21,244
			TOTAL—SEPAYA FARM ...	**20,409**	**20,435**	**20,345**	**22,982**
			SABOUR FARM.				
			(*Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost of this staff Rs. 7,428.*)				
	1	1	Farm clerk	780		780	
	3	3	Sardars	653		812	
	1	1	Servant	120		120	
	2	2	Mistry	888		888	
			Pay of Establishment* ...	2,441	2,411	2,600	2,019
			TRAVELLING ALLOWANCE	40		25	88
			Other allowances	...		...	
			Allowances—Voted ...	40	40	25	88
			Pay of kamdars	6,566		4,746	
			Miscellaneous (non-contract)	19,840		19,290	
			Contingencies—Non-contract ...	26,406	22,950	24,036	21,142
			TOTAL—SABOUR FARM	**28,887**	**25,401**	**26,661**	**23,249**

* Other than members of the Subordinate Agricultural Service.

40.—AGRICULTURE—EXPERIMENTAL FARMS—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
EXPERIMENTAL FARMS—*contd.*			**RANCHI FARM.**	Rs.	Rs.	Rs.	Rs.
			(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 6. Average cost of this staff Rs. 7,428.)				
	1	1	Farm clerk ...	607		583	
			Sardars ...	...		...	
			Godown-keeper	...		...	
	1	1	Servant (10) ...	120		120	
		1	Temporary mistry	360		360	
			Pay of Establishment* ...	1,087	1,063	1,063	1,037
			TRAVELLING ALLOWANCE ...	100		100	73
			Other allowances ...	...		37	33
			Allowances—Voted ...	100	137	137	106
			Miscellaneous (non-contract) ...	31,000		31,000	
			Pay of kamdars ...	6,820		5,000	
			Contingencies—Non-contract ...	37,820	37,250	36,000	38,166
			TOTAL—RANCHI FARM ...	**39,007**	**38,450**	**37,200**	**39,309**
			PUSA FARM.				
			(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 5. Average cost of this staff Rs. 6,570.)				
			Drivers ...	...		920	
	3	3	Farm clerk ...	1,323		1,260	
	3	3	Sardars ...	776		740	
	2	2	Servant ...	240		240	
	1	...	Head Mechanic ...	499		487	
			Drivers ...	956		...	
		3	Temporary Establishment ...	...		2,988	
			Pay of Establishment* ...	3,794	3,647	6,635	2,286
			TRAVELLING ALLOWANCE ...	400		150	95
			Other allowances ...	...		...	...
			Allowances—Voted ...	400	400	150	95
			Miscellaneous contingencies ...	34,250		40,500	
			Pay of kamdars ...	4,038		2,218	
			Conservancy arrangements ...	4,000		...	
			Rents, rates and taxes ...	...		...	
			Contingencies—Non-contract ...	42,288	38,218	42,718	3,40,186
			TOTAL—PUSA FARM ...	**46,482**	**42,265**	**49,503**	**3,42,567**
			PATNA FARM.				
			(Sanctioned staff of Subordinate Agricultural Service—Manager 1, Overseers 4. Average cost of this staff Rs. 5,892.)				
	1	1	Farm clerk ...	705		681	
	2	2	Sardars ...	623		599	
	2	2	Probationary Sardars ...	420		420	
	1	1	Servant ...	120		120	
	1	1	Mechanic ...	660		660	
			Pay of Establishment* ...	2,528	2,480	2,480	2,386
			TRAVELLING ALLOWANCE ...	150		150	148
			Other allowances ...	...		...	...
			Allowances—Voted ...	150	150	150	148
			Miscellaneous contingencies ...	24,700		17,000	
			Purchase of cattle and implement ...	...		...	
			Cost of land ...	...		...	
			Pay of kamdars ...	5,220		3,400	
			Contingencies—Non-contract ...	29,920	20,400	20,400	25,058

TOTAL—PATNA FARM

40.—AGRICULTURE—EXPERIMENTAL FARMS—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	**Budget Estimate, 1938-39.**	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			SMALL FARMS.	Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS—*concld.*			(*18 farms at Netarhat, Purulia, Bikramganj, Banka, Nawada, Chianki, Sambalpur, Khurda, Balia, Jamui, Kujang, Chaibassa, Siwan, Siris, Darbhanga, Puri, Gaya and Aul.*			...	
			Total sanctioned staff of Subordinate Agricultural Service for these farms, Manager 1, Overseers 19.			...	
			Average cost of this staff Rs. 18,582.)			...	
			Overseer			...	
		12	Servants	1,440		1,440	
		8	Sardars	2,257		2,117	
			Pay of other Establishment* ...	3,697	3,601	3,557	3,508
			TRAVELLING ALLOWANCE	310		320	258
			Other allowances	...		...	
			Grain compensation allowance	...		...	
			Allowances—Voted ...	310	310	320	258
			Miscellaneous contingencies	22,959		23,233	
			Rents, rates and taxes	140		140	
			Pay of kamdars	18,142		20,446	
			Contingencies—Non-contract ...	41,241	40,243	43,819	36,874
			TOTAL—SMALL FARMS ...	**45,248**	**44,154**	**47,696**	**40,640**
			TOTAL—EXPERIMENTAL FARMS ...	**2,12,631**	**1,93,735**	**2,04,435**	**4,96,339**
IMPROVEMENT OF SUGARCANE CULTIVATION.			**Pay of officers** ... ... Voted ...	10,355	8,891	8,891	
			Pay of Establishment	31,343	29,593	29,593	
			Allowances ... ... Voted ...	21,048	19,182	19,182	
			Contingencies—Non-contract	78,293	61,892	61,892	
			TOTAL—IMPROVEMENT OF SUGARCANE CULTIVATION.	**1,41,039**	**1,19,558**	**1,19,558**	**97,534**
ENTOMOLOGICAL SECTION.			**Pay of officers (Entomologist)** ... Voted ...	2,400	1,000	1,400	
			Pay of establishment	8,715	3,650	4,970	
			Travelling allowance	3,500	1,000	1,300	
			Contingencies—Non-contract	4,000	11,340	11,340	
			TOTAL—ENTOMOLOGICAL SECTION ...	**18,615**	**16,890**	**19,010**	

* Other than members of the Subordinate Agricultural Service.

DEMAND No. 4.

MAJOR HEAD—41—VETERINARY.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Veterinary—

Rs. 4,34,226.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.				
Pay of Officers ... ... *Charged* ...	*15,400*	*19,836*	*19,800*	*19,768*
Pay of Officers ... ... Voted ...	10,680	14,200	13,652	13,011
Pay of Establishment	20,757	22,421	22,734	22,891
Allowances ... ... *Charged* ...	*2,375*	*3,404*	*3,904*	*2,507*
Allowances ... ... Voted ...	6,000	6,300	6,300	6,522
Contingencies—Non-contract	69,100	72,700	73,500	68,115
TOTAL { Voted ...	1,06,537	1,15,621	1,16,186	1,10,539
TOTAL { *Charged* ...	*17,775*	*23,240*	*23,704*	*22,275*
VETERINARY INSTRUCTION.				
VETERINARY COLLEGE.				
Pay of Officers ... ... *Charged* ...	...	*4,860*	*16,800*	*16,800*
Pay of Officers ... ... Voted ...	40,600	32,802	34,380	32,024
Pay of Establishment	15,714	15,204	15,684	13,483
Allowances ... ... *Charged* ...	...	*201*	*1,067*	*482*
Contribution for passage, etc. ... ... *Charged* ...	...	...	...	...
Allowances ... ... Voted ...	2,100	1,897	2,100	1,910
Contingencies—Non-contract	18,146	19,046	20,086	18,287
STIPENDS AND SCHOLARSHIPS	500	340	500	196
TOTAL—VETERINARY COLLEGE { Voted ...	77,060	69,389	72,750	65,900
TOTAL—VETERINARY COLLEGE { *Charged* ...	...	*5,061*	*17,867*	*17,282*
SUBORDINATE ESTABLISHMENT.				
Pay of Establishment	33,832	32,352	32,352	30,913
Allowances ... ... Voted ...	8,100	8,300	8,300	7,739
Contingencies—Non-contract	1,090	1,090	1,090	878
TOTAL ... Voted ...	43,022	41,742	41,742	39,530
HOSPITALS AND DISPENSARIES.				
Pay of Establishment	1,12,685	1,08,580	1,08,580	1,06,523
Allowances ... ... Voted ...	23,264	21,163	21,163	20,284
Contingencies—Non-contract	6,460	6,460	6,460	4,413
Grants and subsidies	12,500	10,000	12,500	9,430
TOTAL ... Voted ...	1,54,909	1,46,203	1,48,703	1,40,650

MAJOR HEAD—41—VETERINARY—BREEDING OPERATIONS.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
BREEDING OPERATIONS.					
CATTLE BREEDING FARM.					
Pay of Establishment		9,714	10,068	9,654	9,544
Allowances	Voted ...	25	25	25	...
Contingencies—Non-contract		42,376	45,000	40,876	44,371
TOTAL ...	Voted ...	52,115	55,093	50,555	53,915
OTHER CHARGES.					
VETERINARY INVESTIGATION SCHEME.					
Pay of Officers	Voted ...	520	6,199	1,016	5,898
Pay of Establishment	...	63	797	169	996
Allowances	Voted ...	...	2,200	200	2,030
Contingencies—Non-contract	...		350	25	263
Deduct—Contribution from Imperial Council of Agricultural Research.				...	—8,121
TOTAL ...	Voted ...	583	9,546	1,410	1,066
CHARGE IN ENGLAND—					
LEAVE SALARIES AND DEPUTATION PAY—					
High Commissioner	Voted ...	...	...	...	
	Charged ...	*20,400*	*13,400*	*26,920*	
STERLING OVERSEAS PAY—					
High Commissioner	Voted ...	...	...	...	
	Charged ...	*400*	*5,000*	*4,800*	*9,600*
STORES FOR INDIA—					
High Commissioner	Voted ...	...	80	...	
	Charged ...	...	...	...	
TOTAL HIGH COMMISSIONER ...	Voted ...	...	80	...	
	Charged ...	*20,800*	*18,400*	*31,720*	*9,600*
TOTAL CHARGES IN ENGLAND ...	Voted ...	...	80	...	
	Charged ...	*20,800*	*18,400*	*31,720*	*9,600*
LOSS OR GAIN BY EXCHANGE— ...	Voted ...	...	...	...	
	Charged ...	...	...	...	
TOTAL ...	Voted ...	(a) 4,34,226	4,37,674	4,31,346	4,11,600
TOTAL ...	*Charged* ...	*38,575*	*46,701*	*73,291*	*49,157*
TOTAL—41—VETERINARY		(b) 4,72,801	4,84,375	5,04,637	4,60,757

(a) This amount represents the amount of this demand.
(b) This figure represents the total figure in the general abstract at page 10.

41.—VETERINARY—SUPERINTENDENCE.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.	1	1	*Veterinary Adviser and Director 1(1,500+150 special pay).*	*15,400*	...	*19,800*	
			Pay of Officers—Charged ...	*15,400*	*19,836*	*19,800*	*19,768*
	1		Deputy Director (400)	...		5,102	
	1	1	Assistant Director (200)	2,400		2,400	
	1	2	New Provincial Officer 1(510) ...	8,280		6,150	
			Officer on training	...		...	
			Pay of Officers—Voted ...	10,680	14,200	13,652	13,011
	1	1	Laboratory Assistant	1,260		1,440	
	18	17	Clerks	15,591		17,338	
	18	22	Servants	2,856		2,926	
			Temporary establishment	...		480	
			Leave salaries	450		450	
	2	1	Shorthand pay	600		600	
			Deduct—Probable savings	...		−500	
			Pay of Establishment ...	20,757	22,421	22,734	22,891
			TRAVELLING ALLOWANCE	*2,375*		*3,000*	*2,507*
			Other allowances	...		...	
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		*904*	
			Allowances—Charged ...	*2,375*	*3,404*	*3,904*	*2,507*
			TRAVELLING ALLOWANCE	6,000		6,300	6,455
			Grain compensation allowance	...		...	...
			Other allowances	...		...	67
			Allowances—Voted	6,000	6,300	6,300	6,522
			Customs duty on imported stores	1,200		...	
			Instruments and apparatus	...		1,200	
			Rents, rates and taxes	11,900		...	
			Miscellaneous (non-contract)	...		11,900	
			Cost of anti-rinderpests serum	56,000		60,400	
			Contingent charge for additional staff for Orissa range.	...		...	
			Contingencies—Non-contract ...	69,100	72,700	73,500	68,115
			TOTAL ... Voted ...	1,06,537	1,15,621	1,16,186	1,10,539
			TOTAL ... Charged ...	*17,775*	*23,240*	*23,704*	*22,275*
			TOTAL—SUPERINTENDENCE ...	**1,24,312**	**1,38,861**	**1,39,890**	**1,32,814**

41.—VETERINARY—VETERINARY INSTRUCTION.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			VETERINARY INSTRUCTION.				
			VETERINARY COLLEGE.				
VETERINARY COLLEGE.	1	1	*Principal 1(1,250), Special pay 1(150)* ...	...		*16,800*	
			Pay of Officers—Charged ...	...	*4,860*	*16,800*	*16,800*
			Principal	7,740		...	
	1	1	Professor of Pathology and Bacteriology 1(1,100)	13,200		13,200	
	3	3	Professors, etc. 1(420), 1(410), 1(300) ...	12,660		13,980	
	2	2	Lecturers 2(250)	6,000		6,000	
			Special pay 2(50)	1,000		1,200	
			Pay of Officers—Voted ...	40,000	32,802	34,380	32,024
	1	1	Demonstrator	840		840	
	2	2	Assistants to Professors	1,770		1,680	
			Special pay	720		720	
	2	2	Laboratory Assistants	2,052		2,280	
	1	1	Assistant Photographer and Librarian ...	1,360		1,300	
	1	1	Hospital Surgeon	600		600	
	1	1	Compounder	600		600	
	1	1	Riding and Sports Instructor	480		480	
			Special pay	120		120	
	3	3	Clerks	2,744		2,684	
	1	1	Gas Plant Mistri	360		360	
	1	1	Shoeing Smith	600		600	
	15	15	Carpenter	360		360	
	1	1	Servant	2,748		2,700	
			Blacksmith	360		360	
			Leave salary	500		500	
			Temporary Establishment	...		...	
			Deduct—Probable Savings	—500		—500	
			Pay of Establishment	15,714	15,304	15,684	13,483
			TRAVELLING ALLOWANCE	...		*200*	
			Cost of passages granted under the Superior Civil Services Rules, 1924.	...		*867*	*482*
			Allowances—Charged ...	...	*200*	*1,067*	*482*
			TRAVELLING ALLOWANCE	500		500	541
			Fees to Examiners	...		...	
			Other allowances	1,600		1,600	1,369
			Allowances—Voted ...	2,100	1,897	2,100	1,910
			PURCHASE OF BOOKS AND PERIODICALS ...	500		...	
			Furniture, fittings and equipment	750		750	
			Miscellaneous contingencies (non-contract) ...	16,896		19,336	
			Contingencies—Non-contract ...	18,146	19,046	20,086	18,287
			Scholarships and stipends ...	500	340	500	196
			TOTAL ... ... Voted ...	77,060	69,389	72,750	65,900
			TOTAL ... Charged ...	...	*5,061*	*17,867*	*17,282*
			TOTAL VETERINARY COLLEGE ...	77,060	74,450	90,617	83,182

41.—VETERINARY—SUBORDINATE ESTABLISHMENT.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs	Rs.	Rs.	Rs.
SUBORDINATE ESTABLISHMENT.	26	28	Veterinary Inspectors and Assistants ...	34,500		34,020	
	11	11	Servants	1,332		1,332	
			Officers on training	...		...	
			Temporary establishment	...		...	
			Deduct—Probable savings	—2,000		—3,000	
			Pay of Establishment ...	33,832	32,352	32,352	30,913
			TRAVELLING ALLOWANCE	8,100		8,300	
			Grain compensation allowance	...		...	
			Other allowances	...		...	
			Allowances—Voted ...	8,100	8,300	8,300	7,739
			INVESTIGATION OF CATTLE-DISEASE ...	500		500	
			Inoculation against cattle-disease	250		250	
			Miscellaneous (non-contract)	340		340	
			Contingencies—Non-contract ...	1,090	1,090	1,090	878
			TOTAL—SUBORDINATE ESTABLISHMENT	43,022	41,742	41,742	39,530
HOSPITALS AND DISPENSARIES.			EXTENSION OF SUBORDINATE VETERINARY SERVICE.	...			
	109	116	Veterinary Assistants	1,01,285		98,240	
		2	Temporary veterinary assistants	1,440		...	
			Special pay	...		9,960	
			Officers on training	11,040		...	
	6	6	Servants	720		720	
			Deduct—Probable savings	—1,800		—340	
			Pay of Establishment ...	1,12,685	1,08,580	1,08,580	1,06,523
			TRAVELLING ALLOWANCE	21,200		19,100	18,412
			Other allowances	2,064		2,063	1,872
			Grain compensation allowance	...		...	
			Allowance for extended Veterinary Service ...	...		...	
			Allowances—Voted ...	23,264	21,163	21,163	20,284
			Instruments, appliances and apparatus ...	3,160		3,160	
			Miscellaneous contingencies	2,928		2,928	
			Contribution to veterinary dispensaries ...	372		372	
			Prizes for encouragement of cattle-breeding ...	...		...	
			Contingencies—Non-contract ...	6,460	6,460	6,460	4,413
			Grants to district boards for the supply of serum and vaccine.	9,500		9,500	
			Grants to district boards and committees in case of severe outbreak of cattle-disease.	3,000		3,000	
			Grants and subsidies ...	12,500	10,000	12,500	9,430
			TOTAL—HOSPITALS AND DISPENSARIES	1,54,909	1,46,203	1,48,703	1,40,650

41.—VETERINARY—BREEDING OPERATIONS.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (Charged items in italics.) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			BREEDING OPERATIONS.	Rs.	Rs.	Rs.	Rs.
CATTLE-BREEDING FARM.	1	1	Manager 1(200) + Personal pay (50) ...	3,000		3,000	
			Live-stock Inspector	...		...	
	1	1	Veterinary Surgeon	720		720	
	1	1	Clerk	720		720	
	1	1	Farm overseer	1,242		1,182	
	1	1	Milk writer and stock-keeper	480		480	
	1	1	Machine man	480		480	
	1	1	Oil-engine driver	420		420	
	12	12	Servants	1,992		1,992	
	1	1	Blacksmith	300		300	
	1	1	Ford van driver	360		360	
			Deduct—Probable savings	...		...	
			Pay of Establishment ...	9,714	10,068	9,654	9,544
			TRAVELLING ALLOWANCE	25		25	
			Other allowances	...		...	
			Allowances—Voted	25	25	25	
			Wages of contingent menials	8,376		8,376	
			Other contingencies	33,500		32,000	
			Purchase of serum	500		500	
			Contingencies—Non-contract ...	42,376	45,000	40,876	44,371
			TOTAL—CATTLE-BREEDING FARM ...	**52,115**	**55,093**	**50,555**	**53,915**
			OTHER CHARGES.				
VETERINARY INVESTIGATION SCHEME.			Disease Investigation officer 1 (450) ...	520		1,016	
			Pay of officers—Voted ...	520	6,199	1,016	5,898
			Clerk ... ... Servant	} 63 ...		} 169	
			Pay of Establishment ...	63	797	169	996
			Travelling allowance ... ... Cost of passage			200 ...	2,030
			Allowances—Voted ...	...	2,200	200	2,030
			Purchase of typewriter			...	
			Purchase of cycle			...	
			Miscellaneous contingencies			25	
			Contingencies—Non-contract ...	...	350	25	263
			Deduct—Contribution from the Imperial Council of Agricultural Research.	...	...	...	—8,121
			TOTAL—VETERINARY INVESTIGATION SCHEME.	**583**	**9,546**	**1,410**	**1,066**

DEMAND No. 5.

MAJOR HEAD—42—CO-OPERATION.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of co-operative credit.

Rs. 3,69,084.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
DIRECTION.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ... ... *Charged* ...	*23,800*	*26,625*	*26,625*	*29,498*
Pay of Officers ... ... Voted	16,200	53,619	55,263	67,763
Pay of Establishment	27,282	92,431	92,559	84,203
Allowances ... ... *Charged* ...	*3,000*	*5,278*	*4,880*	*2,939*
Allowances ... ... Voted ...	5,076	34,200	34,200	32,797
Contingencies—Contract	2,800	10,259	9,944	9,629
Contingencies—Non-contract	1,675	7,407	7,407	10,338
Deduct—Recoveries from Orissa	...	—17,857	—20,857	
TOTAL DIRECTION ... Voted ...	53,033	1,80,059	1,78,516	2,04,730
Charged ...	*26,800*	*31,903*	*31,505*	*32,437*
SUPERINTENDENCE.				
Pay of Officers ... ... *Charged*	...	...		
Pay of Officers ... ... Voted	48,728			
Pay of Establishment	66,531			
Allowances ... ... Voted ...	29,200			
Contingencies—Contract	7,144			
Contingencies—Non-contract	4,092			
TOTAL—SUPERINTENDENCE—VOTED (*a*) ...	1,55,695		...	...
GRANTS-IN-AID	65,688	54,975	58,188	57,909
OTHER CHARGES.				
CO-OPERATIVE TRAINING AND EDUCATION.				
Pay of Officers ... ... Voted ...	11,620			
Pay of Establishment	8,447			
Allowances	3,350			
Subsidy to Banks	1,300			
Contingencies—Non-contract	2,085			
FIELD STAFF :—				
TOTAL—CO-OPERATIVE TRAINING AND EDUCATION ...	26,802	26,127	26,090	12,825

(*a*) "Superintendence" is now a minor head. Formerly it was included in the minor head Direction.

42—CO-OPERATION.

Sub-heads under which the grant will be accounted for.	Budget Estimate 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
VILLAGE WELFARE SCHEME.				
Pay of Establishment ...	6,480	6,336		
Cost of purchase of films, etc. ...	400	400		
Contingencies	480	480		
TOTAL—VILLAGE WELFARE SCHEME ...	7,360	7,216	7,360	...
EXPENDITURE FOR DEVELOPMENT OF HANDLOOM INDUSTRY:—				
Pay of Establishment ...	6,446	5,084	6,385	4,159
Allowances—Voted ...	1,392	1,318	1,392	806
Contingencies—Non-contract ...	300	223	223	66
TOTAL—EXPENDITURE FOR DEVELOPMENT OF HANDLOOM INDUSTRY.	8,138	6,625	8,000	5,031
ORGANISATION AND OPERATION OF CANE-GROWERS' CO-OPERATIVE SOCIETIES—				
Pay of Officers ... Voted ...	8,520	8,520	8,520	
Pay of establishment	27,624	27,624	27,624	
Allowances ... Voted ...	13,212	13,212	13,212	
Contingencies—Non-contract ...	3,012	3,012	3,012	
TOTAL—ORGANISATION AND OPERATION OF CANE-GROWERS' CO-OPERATIVE SOCIETIES.	52,368	52,368	52,368	37,989
TOTAL—OTHER CHARGES ...	94,668	92,336	93,818	55,845
GHARGES IN ENGLAND—				
LEAVE SALARIES AND DEPUTATION PAY—				
High Commissioner ... { Voted ...			...	
{ Charged ...			...	
STERLING OVERSEES PAY—				
High Commissioner ... { Voted ...			...	
{ Charged ...			...	
STORES FOR INDIA—				
High Commissioner ... { Voted ...			...	
{ Charged ...			...	
OTHER CHARGES—				
High Commissioner ... { Voted ...			...	
{ Charged ...			...	
TOTAL—High Commissioner ... { Voted ...	...	...	...	
{ Charged ...	...	...	...	
TOTAL—CHARGES IN ENGLAND { Voted ...	...	...	...	
{ Charged ...	...	...	...	
LOSS OR GAIN BY EXCHANGE— { Voted ...	...	...	...	
{ Charged ...	...	...	...	
TOTAL ... Voted ...	(a)3,69,084	3,27,370	3,30,522	3,18,484
TOTAL ... *Charged* ...	*26,800*	*31,903*	*31,505*	*32,437*
TOTAL—42.—CO-OPERATION ..	(b) 3,95,884	3,59,273	3,62,027	3,50,921

(a) This amount represents the amount of this demand.
(b) This represents the total figure in the general abstract at page 10.

42.—CO-OPERATION.—DIRECTION.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
DIRECTION ..	*1*	*1*	*Registrar (2,250)*	*18,400*		*20,775*	
			Overseas pay (300)	*3,600*		*4,050*	
			Special pay (150)	*1,800*		*1,800*	
			Deduct—*Recovery from Orissa*	...		...	
			Pay of Officers—Charged	*23,800*	*26,625*	*26,625*	*29,498*
	1	1	Deputy Registrar (970)	...		11,970	
	1	1	Chief Auditor (525)	6,600		6,483	
		1	Banking Expert	9,600		...	
	8	...	Assistant Registrars	...		30,863	
			Special pay	...		5,947	
			Pay of Officers—Voted ...	16,200	53,619	55,263	67,763
	28	...	Inspectors	...		24,048	
	67	20	Clerks	23,525		56,896	
	72	120	Servants	2,039		9,107	
			Leave salaries	1,118		2,500	
			Temporary establishment	...		...	
			Shorthand pay	600		1,008	
			Deduct—Probable savings	...		−1,000	
			Pay of Establishment ...	27,282	92,431	92,559	8,423
			TRAVELLING ALLOWANCE	*3,000*		*3,200*	*2,939*
			Cost of passage	...		*1,680*	
			Allowances—Charged	*3,000*	*5,278*	*4,880*	*2,939*
			TRAVELLING ALLOWANCE	5,076		34,000	32,535
			Other allowances	...		200	262
			Allowances—Voted ...	5,076	34,200	34,200	32,797
			Contract Contingencies	2,800		9,944	
			Contingencies—Contract ...	2,800	10,259	9,944	9,629
			Furniture	...		...	
			Books	...		...	
			Rents, rates and taxes	...		5,312	
			Telephone charges	675		675	
			Purchase of typewriters	800		880	
			Miscellaneous (non-contract)	200		540	
			Contingencies—Non-contract ...	1,675	7,407	7,407	10,338
			Deduct—Recoveries from Orissa	...	−17,857	−20,857	
TOTAL DIRECTION			Voted ...	53,033	1,80,059	1,78,516	2,04,730
			Charged ...	*26,800*	*31,903*	*31,505*	*32,437*

42.—CO-OPERATION—SUPERINTENDENCE.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1936-37. (7)	Accounts, 1937-38. (8)
SUPERINTENDENCE.				Rs.	Rs.	Rs.	Rs.
		1	Deputy Registrar	12,000		...	
		8	Assistant Registrars	30,618		...	
			Special pay	6,110		...	
			Total—Pay of Officers—Voted ...	48,728	...	...	...
		28	Inspectors	24,769		...	
		47	Clerks	33,654		...	
		60	Servants	7,104		...	
			Leave salaries	1,500		...	
			Shorthand pay	504			
			Deduct—Probable savings	—1,000		...	
			Total—Pay of Establishment ...	66,531	...	...	...
			Travelling allowance	29,200		...	
			Other allowances	...		...	
			Total—Allowances—Voted ...	29,200	...	...	...
			Contingencies—Contract	7,144		...	
			Contract Contingencies	7,144	...	...	...
			Rents, rates and taxes	3,246		...	
			Purchase of typewriters	630		...	
			Miscellaneous—(Non-contract)	216		...	
			Total—Contingencies—Non-contract ...	4,092	...	...	...
			TOTAL—SUPERINTENDENCE—VOTED ...	1,55,695	...	...	...

42.—CO-OPERATION—GRANTS-IN-AID.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
GRANTS-IN-AID			GRANT FOR REMISSION OF MONEY ORDER COMMISSION TO CO-OPERATIVE SOCIETIES.	...		3,813	
			CONTRIBUTION TO CO-OPERATIVE FEDERATION FOR AUDIT.	37,406		34,440	
			GRANT TO THE RANCHI WEAVERS' CO-OPERATIVE STORES.	10,000			
			CONTRIBUTION TO CO-OPERATIVE FEDERATION FOR RENT OF CO-OPERATIVE PRESS.	...		...	
			GRANT FOR SUPPLYING FREE SETS OF REGISTERS AND FORMS TO NEW SOCIETIES.	382		382	
			PROVISION FOR PAY AND ALLOWANCE OF AUDITORS.	12,050		12,050	
			GRANT FOR THE DEVELOPMENT FUND OF THE FEDERATION.	...		3,213	
			TRAINING OF BANK MANAGERS AND AUDITORS	...		...	
			SUBSIDY TO GUMLA UNION	...		...	
			GRANT TO CO-OPERATIVE SOCIETIES COMPOSED OF BACKWARD CASTES.	...		1,440	
			INSPECTING CLERKS IN BACKWARD AREAS ...	2,400		2,400	
			SUBSIDY TO SITAMARHI CENTRAL BANK ...	...		...	
			SUBSIDY TO GODDA UNION	450		450	
			GRANT FOR REMISSION OF MONEY ORDER COMMISSION TO CO-OPERATIVE SOCIETIES IN BIHAR.	3,000		...	
			Total—Grants-in-aid ...	65,688	54,975	58,188	57,909

OTHER CHARGES.

SUB-HEADS.	1937-38.	1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
CO-OPERATIVE TRAINING AND EDUCATION.		1	Principal	6,000		...	
		2	Lecturers	4,620		...	
			Leave salaries	1,000		...	
			Pay of Officers—Voted ...	11,620	10,954	...	...
		17	Instructors	5,100		...	
			Education Inspectors	2,108		...	
			Clerks	687		...	
			Peons	552		...	
			Pay of Establishment ...	8,447	...	...	...
			Travelling allowance	2,850		...	
			Conducted educative tours	500		...	
			Allowances ...	3,350	...	...	
			Subsidy to Banks	1,300		...	
			Miscellaneous contingencies	2,085			
			Contingencies—Non-contract ...	2,085	...	...	...
			Total—Co-operative Training, etc ...	26,802	26,127	...	...

42.—CO-OPERATION.—OTHER CHARGES.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
EXPENDITURE FOR DEVELOPMENT OF HAND LOOM INDUSTRY.			Organisers	1,286		1,225	
			Supervisors	5,040		5,040	
			Peons	120		120	
			Pay of Establishment	6,446	5,084	6,385	4,159
			Travelling allowance	1,392		1,392	
			Allowances—Voted	1,392	1,318	1,392	806
			Contingencies	300		223	
			Contingencies—Non-contract ...	300	223	223	66
			TOTAL	8,138	6,625	8,000	5,031
ORGANISATION AND OPERATION OF CANE-GROWERS' CO-OPERATIVE SOCIETIES.	2	2	Special officers	8,520		8,520	
			Pay of Officers—Voted	8,520	8,520	8,520	
	13	13	Organisers	17,400		17,400	
	13	13	Supervisors	4,680		4,680	
	8	8	Clerks	3,720		3,720	
	19	19	Peons	1,824		1,824	
			Pay of Establishment	27,624	27,624	27,624	
			Travelling allowance	13,212		13,212	
			Other allowances	...		...	
			Allowances—Voted	13,212	13,212	13,212	
			Miscellaneous Contingencies ...	3,012		3,012	
			Contingencies—Non-contract ...	3,012	3,012	3,012	
			TOTAL—ORGANISATION AND OPERATION OF CANE-GROWERS' CO-OPERATIVE SOCIETIES.	**52,368**	**52,368**	**52,368**	**37,989**
VILLAGE WELFARE SCHEME.			Welfare Officers	4,320	...		...
			Guides	960	...		...
			Kamdars	960	...		...
			Dais	240	...		...
			Pay of Establishment ...	6,480	6,336		...
			Cost of purchase or hire of films, purchase of books, periodicals, newspapers, etc.	400	400		...
			Contingencies	480	480		...
			TOTAL ...	**7,360**	**7,216**	**7,360**	...

DEMAND No. 6.

MAJOR HEAD—43.—INDUSTRIES.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Industries. Rs. 10,25,125.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
INDUSTRIES.		Rs.	Rs.	Rs.	Rs.
A—DIRECTION.					
Pay of officers	*Charged* ...	*32,800*	*31,600*	*31,600*	*30,795*
Pay of Officers	... Voted ...	20,247	16,219	14,040	14,040
Pay of Establishment	...	33,100	31,388	31,527	29,687
Allowances	*Charged* ...	*3,470*	*4,000*	*3,300*	*2,512*
Allowances	... Voted ...	3,900	3,731	4,000	4,033
Contingencies—Non-contract	...	4,800	4,800	4,800	5,000
TOTAL—A ...	Voted ...	62,047	56,138	54,367	52,760
	Charged ...	*36,270*	*35,600*	*34,900*	*33,307*
B—INDUSTRIAL EDUCATION.					
ENGINEERING COLLEGE—					
Pay of Officers	*Charged* ...				
Pay of Officers	... Voted ...	90,669	78,500	91,136	97,318
Pay of Establishment	...	43,222	42,428	43,312	41,945
Allowances	*Charged* ...	...	...	*200*	
Allowances	... Voted ...	7,715	10,097	10,100	7,378
Contingencies—Contract	...	2,800	2,800	2,800	2,800
Contingencies—Non-contract	...	42,671	51,526	51,751	41,853
Scholarships and stipends	...	19,000	16,694	19,269	19,883
Deduct—**Contribution payable by the Government of Orissa**		—9,984	—13,561	—12,746	—8,903
TOTAL—ENGINEERING COLLEGE ...	Voted ...	1,96,093	1,88,484	2,05,622	2,02,269
	Charged ...	...	...	*200*	

43.—INDUSTRIES—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Engineering and Survey Schools ...		...	...	...	...
Technical Schools.					
Ranchi Technical School—					
Pay of officers ...	Voted	13,751	13,631	13,631	13,428
Pay of Establishment ...		20,989	21,269	20,805	20,751
Allowances ...	Voted	50	196	225	206
Stipends and Scholarships ...		12,000	12,000	11,500	11,866
Contingencies—Contract ...		845	845	845	845
Contingencies—Non-contract ...		14,383	14,383	14,383	14,049
Total—Ranchi Technical School ...	Voted	62,018	62,324	61,389	61,145
Tirhut Technical Institute—					
Pay of officers ...	Voted	10,219	9,882	9,735	9,548
Pay of Establishment ...		13,400	12,899	13,436	12,092
Allowances ...	Voted	100	100	100	180
Contingencies—Non-contract ...		14,000	13,831	14,331	11,646
Scholarships and Stipends ...		6,000	5,873	6,720	5,459
Total—Tirhut Technical Institute ...		43,719	42,585	44,322	38,925
Total—Technical Schools ...		1,05,737	1,04,909	1,05,711	1,00,070
Weaving Schools—					
Pay of Establishment ...		2,724	2,724	2,724	2,724
Allowances ...	Voted	15	15	25	3
Contingencies—Non-contract ...		1,000	820	820	817
Scholarships and Stipends ...		...	...	...	...
Total—Weaving Schools ...		3,739	3,559	3,569	3,544
Mining Classes—					
Pay of officers ...	Voted	6,120	6,120	6,120	6,120
Pay of Establishment ...		6,482	6,362	6,362	6,241
Allowances ...	Voted	2,031	2,031	1,920	1,898
Contingencies—Non-contract ...		600	600	600	553
Deduct—Contribution payable by the Government of Orissa ...		—987	—950	—732	—769
Total—Mining Classes ...		14,246	14,163	14,270	14,043

43.—INDUSTRIES—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
APPRENTICE CLASSES AT DEHRI	**1,896**	**1,874**	**1,896**	**1,715**
PRINTING AND BOOK-BINDING CLASSES AT GULZARBAGH—				
Pay of officers ... ... *Charged* ...	*150*	*600*	*600*	*321*
Pay of officers ... ... Voted ...	450	...	...	300
Pay of Establishment	3,600	4,054	3,600	3,645
Allowances ... ... Voted ...			...	
Contingencies—Non-contract	900	900	900	897
Scholarships and Stipends	2,255	1,980	1,900	1,980
TOTAL—PRINTING AND BOOK-BINDING CLASSES AT GULZARBAGH. { Voted ...	**7,205**	**6,934**	**6,400**	**6,822**
{ *Charged* ...	*150*	*600*	*600*	*321*
ARTIZAN CLASSES AT THE REFORMATORY SCHOOL—				
Pay of Establishment	540	532	532	521
Contingencies—Non-contract	700	700	700	583
TOTAL—ARTIZAN CLASSES AT THE REFORMATORY SCHOOL	**1,240**	**1,232**	**1,232**	**1,104**
GRANTS-IN-AID TO TECHNICAL INSTITUTES	(a) 34,400	20,734	20,554	18,564
STATE TECHNICAL SCHOLARSHIPS			...	
OTHER SCHOLARSHIPS AND STIPENDS	(b) 28,378	19,531	20,024	14,885
CONTRIBUTIONS TO OTHER PROVINCES	6,968	1,600	6,910	5,144
TOTAL—B ... { Voted ...	**3,99,902**	**3,63,020**	**3,86,188**	**3,68,160**
{ *Charged* ...	*150*	*600*	*800*	*321*
C—INDUSTRIAL DEVELOPMENT.				
I.—CIRCLE OFFICERS.				
Pay of Officers ... ... Voted ...	13,009	11,432	12,409	11,797
Pay of Establishment	2,040	1,825	2,040	2,038
Allowances ... ... Voted ...	1,900	2,000	2,000	1,766
Contingencies—Non-contract	250	250	300	191
TOTAL—CIRCLE OFFICERS ...	**17,199**	**15,507**	**16,749**	**15,792**

(*a*) Includes Rs. 3,340 for Mahila Silp Kala Bhawan, Muzaffarpur.

(*b*) Includes Rs. 1,140 for special scholarships for Harijans and Rs. 3,000 for special scholarships for Momins.

43.—INDUSTRIES—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
2.—COTTAGE INDUSTRIES INSTITUTE.				
Pay of Establishment ...	24,216	23,791	23,426	20,093
Allowances ... Voted ...	175	175	175	377
Contingencies—Non-contract ...	33,000	33,362	30,295	33,362
Scholarships and Stipends ...	10,500	7,685	8,200	4,938
Deduct—Contribution payable by the Government of Orissa ...	...	—2,183	—4,879	—3,415
TOTAL 2—COTTAGE INDUSTRIES INSTITUTE ...	67,891	62,830	57,217	55,356
3.—BHAGALPUR SILK INSTITUTE.				
Pay of Officers ...	4,200	4,200	4,200	4,200
Pay of Establishment ...	7,479	7,443	7,443	7,422
Allowances ... Voted ...	200	200	200	185
Contingencies—Non-contract ...	33,024	14,500	14,824	22,098
Deduct—Contribution payable by the Government of Orissa ...	...	...	—944	—661
TOTAL—3—BHAGALPUR SILK INSTITUTE ...	44,903	26,343	25,723	33,244
4.—SERICULTURE.				
(1) Eri Rearing Demonstration Party :—				
Pay of Establishment ...	1,500	1,500	1,500	1,131
Allowances ... Voted	500	500	500	397
Contingencies—Non-contract ...	100	600	100	85
Total—Eri Rearing Demonstration Party ...	2,100	2,600	2,100	1,613
(2) Ranchi Eri Seed Supply Centre :—				
Pay of Establishment ...	3,360	3,255	2,940	2,931
Allowances ... Voted ...	500	500	500	155
Contingencies—Non-contract ...	2,460	2,565	2,460	2,063
Total—Ranchi Eri Seed Supply Centre ...	6,320	6,320	5,900	5,149
(3) Seed supply and Research station or Tasar silk rearers :— ...				
Pay of Establishment ...	2,172	2,157	2,172	
Travelling Allowances ... Voted ...	500	527	500	
Contingencies—Non-contract ...	1,800	1,800	1,800	
Total—Seed Supply and Research station for Tasar silk rearers ...	4,472	4,484	4,472	5,139
TOTAL—4—SERICULTURE ...	12,892	13,404	12,472	11,901

43.—INDUSTRIES—*contd.*

Sub-heads under which the grant will be accounted for—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
5.—WEAVING DEMONSTRATION.				
Pay of Establishment	25,140	24,400	24,747	21,528
Allowances ... ... Voted ...	6,300	6,260	5,800	5,279
Contingencies—Non-contract	840	840	840	812
TOTAL 5—WEAVING DEMONSTRATION ...	32,280	31,500	31,387	27,619
6.—INDUSTRIAL EXPERIMENTS	...	...	...	...
7.—INDUSTRIAL EXHIBITIONS AND FAIRS	...	...	...	...
8.—DEMONSTRATION AND EXPERIMENTAL FACTORIES.				
Wool Weaving Demonstration.				
Pay of Establishment	1,937	1,669	2,116	48
Allowances ... ... Voted ...	600	500	600	11
Contingencies—Non-contract	120	120	120	57
Total—Wool Weaving Demonstration ...	2,657	2,289	2,836	116
Marketing Organisation—				
Pay of Establishment	16,012	15,873	16,012	13,484
Allowances ... ... Voted ...	1,500	2,000	2,000	1,190
Contingencies—Non-contract	27,528	24,620	14,228	27,585
Total— Marketing Organisation ...	45,040	42,493	32,240	42,259
Wool Weaving Institute.				
Pay of Establishment	1,928	1,896	1,921	1,916
Allowances ... ... Voted ...	100	100	100	98
Contingencies—Non-contract	3,750	3,750	3,750	3,750
Total—Wool Weaving Institute ...	5,778	5,746	5,771	5,764
Manufacture of Cotton Goods for Foreign Market.				
Pay of Establishment	4,430	4,134	4,656	4,203
Allowances ... ... Voted ...	265	265	600	182
Contingencies—Non-contract	1,67,700	1,67,700	1,67,700	1,67,698
Total—Manufacture of Cotton Goods for Foreign Market ...	1,72,395	1,72,099	1,72,956	1,72,083
TOTAL—8—DEMONSTRATION AND EXPERIMENTAL FACTORIES ...	2,25,870	2,22,627	2,13,803	£2,20,222
9.—DYEING DEMONSTRATION.				
Pay of Establishment	4,020	3,984	4,020	3,459
Allowances ... ... Voted ...	940	940	700	686
Contingencies—Non-contract	175	175	175	192
TOTAL—9—DYEING DEMONSTRATION ...	5,135	5,099	4,895	4,337
10.—ROPE MAKING DEMONSTRATION.				
Pay of Establishment	1,500	1,351	1,620	1,100
Allowances ... Voted	736	650	736	492
Contingencies—Non-Contract	200	200	200	439
TOTAL—10—ROPE MAKING DEMONSTRATION ..	2,436	2,201	2,556	2,031

43.—INDUSTRIES—*concld.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
11.—COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.				
Pay of Establishment	7,020	6,089	6,099	
Allowances ... ... Voted ...	1,480	1,301	1,349	
Contingencies—non-contract	27,600	12,460	11,190	
TOTAL—11.—COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES ...	**36,100**	**19,850**	**18,629**	
12.—TRAINING OF WOMEN WORKERS OF THE JHARIA COAL-FIELDS.				
Pay of Establishment	3,465			
Allowances	165			
Stipends	3,960			
Contingencies—non-contract	6,180			
TOTAL—12.—TRAINING OF WOMEN WORKERS OF THE JHARIA COAL-FIELDS	13,770			
13. DEMONSTRATION IN TANNING AND MAKING OF LEATHER GOODS.				
Pay of Establishment	3,910			
Allowances	400			
Stipends	1,056			
Contingencies—non-contract	2,800			
TOTAL—13.—DEMONSTRATION IN TANNING AND MAKING OF LEATHER GOODS	8,166			
TOTAL—C.—Voted ...	**4,66,642**	**3,99,361**	**3,83,431**	**3,43,501**
D.—EXPENDITURE IN CONNECTION WITH SUGARCANE ACT, 1934.				
Pay of officers ... ... Voted ...	23,308	25,123	29,190	19,857
Pay of Establishment	2,240	2,297	2,240	1,556
Allowances ... ... Voted ...	16,800	18,320	11,950	11,192
Contingencies—non-contract	1,450	1,450	1,450	1,027
Deduct—Estimated Receipt			...	
TOTAL D.—VOTED ...	**43,798**	**47,190**	**44,830**	**33,632**
TOTAL—INDUSTRIES ... Voted ...	**9,72,389**	**8,65,709**	**8,68,816**	**8,25,053**
TOTAL—INDUSTRIES ... *Charged*	*36,420*	*36,200*	*35,700*	*33,628*
FISHERIES.				
Pay of Officers ... ... Voted ...	4,800	4,800	4,800	4,800
Pay of Establishment	1,584	1,640	1,659	1,619
Allowances... ... ... Voted ...	1,330	1,400	1,400	1,265
Contingencies—Non-contract	3,284	1,550	1,650	1,300
Stipends	138	...	90	
TOTAL FISHERIES ...	**11,136**	**9,390**	**9,599**	**8,984**
GRANTS-IN-AID.				
Subsidy to the Bihar Branch of the All-India Spinning Association ...	17,500	12,500		
Bihar Commercial Museum	13,460	...		
CHARGES IN ENGLAND.				
LEAVE SALARIES AND DEPUTATION PAY.—				
High Commissioner ... Voted	4,320	25,280	19,280	14,691
Charged	...	...	...	
STERLING OVERSEAS PAY—				
High Commissioner ... Voted	4,800	3,720	7,360	8,400
Charged	...	...	...	
STORES FOR INDIA—				
High Commissioner ... Voted			...	
Charged			...	
OTHER CHARGES—				
High Commissioner ... Voted	1,520	1,520	1,520	1,888
Charged	...	...	...	
COST OF PASSAGES—				
High Commissioner ... Voted			...	
Charged			...	
TOTAL—High Commissioner ... Voted	**10,640**	**30,520**	**28,160**	**24,979**
Charged	...	...	...	
TOTAL—CHARGES IN ENGLAND Voted	**10,640**	**30,520**	**28,160**	**24,979**
Charged	...	...	...	
LOSS OR GAIN BY EXCHANGE .. Voted	...	...	...	—141
Charged	...	...	...	...
TOTAL ... Voted	(*a*) **10,25,125**	**9,18,119**	**9,06,575**	**8,58,875**
TOTAL ... *Charged*	*36,420*	*36,200*	*35,700*	*33,628*
TOTAL—43—INDUSTRIES ..	(*b*) **10,61,545**	**9,54,319**	**9,42,275**	**8,92,503**

(*a*) This amount represents the amount of this demand.
(*b*) This figure is the total figure in the General Abstract at page 10.

43.—INDUSTRIES—INDUSTRIES.

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
DIRECTION.	*1*	*1*	*Director of Industries, 1 (1,900)*	*23,200*		*22,000*	
			Overseas pay (300)	*3,600*		*3,600*	
			Special pay 2(250)	*6,000*		*6,000*	
			Pay of Officers—Charged	*32,800*	*31,600*	*31,600*	*30,795*
			Director of Industries			...	
			Industrial Engineer			...	
	1	1	Textile Expert 1 (900) *plus* special pay (20) (200)	14,007		11,040	
	1	1	Intelligence officer 1 (250)	3,000		3,000	
		1	Superintendent for Information Bureau ...	3,240		...	
			Pay of Officers—Voted ...	20,247	16,219	14,040	14,040
	20	20	Clerks	24,984		25,214	
	1	1	Laboratory assistant	1,260		1,224	
			Special pay	180		180	
	10	10	Servants	1,668		1,668	
		...	Temporary establishment (Handloom Industry)	1,560		1,560	
			" " Information Bureau	3,448		2,681	
			Deduct—Probable savings	...		—1,000	
			Pay of Establishment ...	33,100	31,388	31,527	29,687
			TRAVELLING ALLOWANCE	*3,470*		*3,300*	*2,512*
			Other allowances	...		...	
			Allowances—Charged	*3,470*	*4,000*	*3,300*	*2,512*
			TRAVELLING ALLOWANCE	3,900		3,700	3,775
			Other allowances	...		300	258
			Allowances—Voted ...	3,900	3,731	4,000	4,033
			Customs duty on imported stores	...		...	
			Contingencies	4,800		4,800	
			Contingencies—Non-contract ...	4,800	4,800	4,800	5,000
			TOTAL ... Voted ...	62,047	56,138	54,367	52,760
			TOTAL ... Charged ...	*36,270*	*35,600*	*34,900*	*33,307*
			TOTAL—DIRECTION ...	98,317	91,738	89,267	86,067

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
ENGINEERING COLLEGE.			*Principal*				
			Special pay				
			Pay of Officers—Charged ...	...	...	...	
	1	1	Principal 1(1,250)	15,990		12,965	
	11	11	Professors and lecturers 1(1,250), 1(730), 1(580), 1(560), 1(370), 2(360), 1(270), 1(225), 1(195), 1(135) personal pay (100) ...	58,439		56,410	
	1	1	Superintendent of apprentice classes 1(600) ...	7,200		7,200	
	1	1	Workshop Superintendent 1 (425)	5,100		9,600	
			Special pay 1(125), 2(70), 1(100), 1(30) ...	3,940		4,961	
			Deduct—Probable savings			...	
			Pay of Officers—Voted ...	90,669	78,500	91,136	97,318
	11	11	Clerks	8,935		8,813	
			Special pay	1,020		1,020	
	2	2	Foreman and assistant foreman	9,710		9,470	
	11	11	Servants	1,488		1,488	
	1	1	Asst. Superintendent of apprentice class ...	4,520		4,400	
	1	1	Teacher	1,405		1,363	
			Workshop establishment	13,464		13,464	
	1	1	Civil Engineering draftsman and estimator ...	2,680		3,294	
			Temporary establishment			...	
			Deduct—Probable savings			...	
			Pay of Establishment ...	43,222	42,428	43,312	41,945
			TRAVELLING ALLOWANCE			*200*	
			Other allowances	...		...	
			Allowances—Charged	...	...	*200*	
			TRAVELLING ALLOWANCE	4,800	5,000	5,000	4,458
			Other allowances	2,915	2,963	2,100	2,915
			Cost of passage		2,134	3,000	
			Allowances—Voted ...	7,715	10,097	10,100	7,373
			Contract contingencies	2,800	...	2,800	
			Contingencies—Contract ...	2,800	2,800	2,800	2,800
			Carried over ...	1,44,106	1,33,825	1,47,543	1,49,436

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			Brought forward ...	1,44,406	1,33,825	1,47,548	1,49,436
ENGINEERING COLLEGE—*contd.*			TOOLS AND MATERIALS FOR PRIVATE WORK ...	8,000		8,000	
			Maintenance of water and electric plants ...	1,000		1,000	
			Customs duty on imported stores	...		...	
			Rents, rates and taxes	4,493		4,568	
			Grants to athletic club	1,413		1,285	
			Field surveying	3,800		3,800	
			Visits to works	1,500		1,500	
			Passage money	1,000		1,000	
			Miscellaneous contingencies	21,387		21,287	
			Purchase of implements for sale			...	
			Equipment	...		...	
			Purchase of tents	...		1,164	
			Munsifs' survey class	78		78	
			Wiremen's Evening class			...	
			Replacement of battery			8,812	
			Deduct—Probable savings			—743	
			Contingencies—Non-contract ...	42,671	51,526	51,751	41,853
			SCHOLARSHIPS AND STIPENDS	19,000	16,694	19,269	19,883
			Deduct—CONTRIBUTION PAYABLE BY THE GOVERNMENT OF ORISSA.	—9,984	—13,561	—12,746	—8,903
			TOTAL ... Voted ...	1,96 093	1,88,484	2,05,622	2,02,269
			TOTAL ... Charged ...	...	...	*200*	
			TOTAL—ENGINEERING COLLEGE ...	1,96,093	1,88,484	2,05,822	2,02,269

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accoun 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			RANCHI TECHNICAL SCHOOL.				
TECHNICAL SCHOOLS.	1	1	Superintendent 1(800)	9,600		9,600	
	1	1	Teacher 1(340)	4,151		4,031	
			Pay of Officers—Voted ...	13,751	13,631	13,631	13,428
	5	5	Masters	7,095		6,878	
	5	5	Clerks	3,120		3,153	
	5	5	Servants	624		624	
			Special pay	450		450	
			Workshop establishment	10,200		9,700	
			Deduct—Probable savings	—500			
			Pay of Establishment ...	20,989	21,269	20,805	20,751
			TRAVELLING ALLOWANCE	50		50	33
			Other allowances	...		17	173
			Allowances—Voted ...	50	196	225	206
			Scholarships and Stipends	12,000		11,500	
			Deferred earnings of the students			...	
			Stipends and Scholarships ...	12,000	12,000	11,500	11,866
			Contingencies—Contract ...	845	845	845	845
			Purchase of apparatus and instruments ...	400		400	
			Tools and materials for private work ...	1,500		1,500	
			Customs duty on imported stores	...		...	
			Rents, rates and taxes	1,263		1,263	
			Miscellaneous contingencies	10,642		10,642	
			Telephone charges	168		168	
			Athletic club	210		210	
			Boot-making classes	200		200	
			Contingencies—Non-contract ...	14,383	14,383	14,383	14,049
			TOTAL—RANCHI TECHNICAL SCHOOL ...	62,018	62,324	61,389	61,145

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
			TIRHUT TECHNICAL INSTITUTE.				
TECHNICAL SCHOOLS—*concld.*	1	1	Superintendent 1(452)	5,589		5,285	
			Special pay 1(30)	360		300	
	1	1	Teacher 1(350)	4,270		4,150	
			Pay of Officers—Voted ...	10,219	9,882	9,735	9,548
	3	3	Teachers	5,024		4,929	
			Special pay	240		240	
	2	2	Foundry establishment	700		722	
	9	9	Instructors	4,836		4,957	
	4	4	Clerks	2,240		2,228	
	3	3	Servants	360		360	
			Pay of Establishment ...	13,400	12,899	13,436	12,092
			TRAVELLING ALLOWANCE	100		100	180
			Other allowances	...		...	
			Allowances—Voted ...	100	100	100	180
			Tools and materials for private work ...	1,000		1,000	
			Customs duty on imported stores			...	
			Miscellaneous contingencies (non-contract) ...	2,900		2,900	
			Rents, rates and taxes	1,731		1,731	
			Workshop materials	9,000		9,000	
			Equipment	...		...	
			Grants to athletic club	200		200	
			Visit to works	...		...	
			Deduct—Probable savings	—831		—500	
			Contingencies—Non-contract ...	14,000	13,831	14,331	11,646
			Scholarships	6,000		6,720	
			Scholarships and Stipends ...	6,000	5,873	6,720	5,459
			TOTAL—TIRHUT TECHNICAL INSTITUTE ...	43,719	42,585	44,322	38,925
			TOTAL—TECHNICAL SCHOOLS ...	1,05,737	1,04,909	1,05,711	1,00,070

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength 1937-38. (2)	Strength 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
WEAVING SCHOOLS	7	7	Temporary establishment	2,724		2,724	
			Pay of Establishment ...	2,724	2,724	2,724	2,724
			TRAVELLING ALLOWANCE	15		25	3
			Other allowances			...	
			Allowances—Voted ...	15	15	25	3
			Contingencies—non-contract	430		250	
			Rents, rates and taxes	180		180	
			Yarn materials for Bihar weaving schools ...	390		390	
			Contingencies—Non-contract ...	1,000	820	820	817
			Scholarships and Stipends ...	...	...	...	
			TOTAL—WEAVING SCHOOLS ...	3,739	3,559	3,569	3,544
MINING CLASSES	1	1	Lecturer 1(510)	6,120		6,120	
			Pay of Officers—Voted ...	6,120	6,120	6,120	6,120
	2	2	Assistant Lecturers	5,978		5,858	
	3	3	Servants	504		504	
			Pay of Establishment ...	6,482	6,362	6,362	6,241
			TRAVELLING ALLOWANCE	1,500		1,400	1,380
			Other allowances	531		520	518
			Allowances—Voted ...	2,031	2,031	1,920	1,898
			Contingencies	500		500	
			Vernacular classes	100		100	
			Contingencies—Non-contract ...	600	600	600	553
			Deduct—Contribution payable by Government of Orissa.	—987	—950	—732	—769
			TOTAL—MINING CLASSES ...	14,246	14,163	14,270	14,043

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
APPRENTICE CLASSES AT DEHRI.			Establishment	930		930	
			Contingencies	66		66	
			Travelling allowance			...	
			Stipends	900		900	
			TOTAL—APPRENTICE CLASSES AT DEHRI ...	**1,896**	**1,874**	**1,896**	**1,715**
PRINTING AND BOOK-BINDING CLASSES AT GULZARBAGH.			*Special pay ... ...*	*150*		*600*	
			Pay of officers—Charged	*150*	*600*	*600*	*321*
			Pay of officers 1(50)	450		...	
			Pay of Officers—Voted ...	450		...	300
			Pay of Establishment	3,600	4,054	3,600	3,645
			Allowances—Voted	...	...	...	
			Contingencies—Non-contract ...	900	900	900	897
			Scholarships and Stipends ...	2,255	1,980	1,900	1,980
			TOTAL { Voted ...	**7,205**	**6,934**	**6,400**	**6,822**
			TOTAL { *Charged* ...	*150*	*600*	*600*	*321*
			TOTAL—PRINTING AND BOOK-BINDING CLASSES AT GULZARBAGH.	7,355	7,534	7,000	7,143
ARTIZAN CLASSES AT THE REFORMATORY SCHOOL.			Temporary establishment	540		532	
			Pay of Establishment ...	540	532	532	521
			TOOLS AND MATERIALS	500		500	
			Earnings of artizan boys	200		200	
			Contingencies—Non-contract ...	700	700	700	583
			TOTAL—ARTIZAN CLASSES AT THE REFORMATORY SCHOOL.	**1,240**	**1,232**	**1,232**	**1,104**

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			INDUSTRIAL DEVELOPMENT.	Rs.	Rs.	Rs.	Rs.
1. CIRCLE OFFICERS	2	2	Circle officers 2(525)	13,009		12,409	
			Pay of Officers—Voted ...	13,009	11,432	12,409	11,797
	2	2	Servants	240		240	
			Temporary establishment	1,800		1,800	
			Pay of Establishment ...	2,040	1,825	2,040	2,038
			TRAVELLING ALLOWANCE	1,900		2,000	1,766
			Other allowances			...	
			Allowances—Voted ...	1,900	2,000	2,000	1,766
			Contingencies—Non-contract	250		300	
			Contingencies—Non-contract ...	250	250	300	191
			TOTAL—1. CIRCLE OFFICERS ...	17,199	15,507	16,749	15,792
2. COTTAGE INDUSTRIES INSTITUTE.			Establishment	24,216		23,426	
			Deduct—Probable savings ...	...		...	
			Pay of Establishment	24,216	23,791	23,426	20,093
			TRAVELLING ALLOWANCE	175		175	377
			Other allowances	...		...	
			Allowances—Voted ...	175	175	175	377
			Raw materials	18,844		16,649	
			Miscellaneous contingencies (non-contract)	6,258		5,718	
			Wages and labour	7,898		7,928	
			Contingencies—Non-contract ...	33,000	33,362	30,295	33,362
			Scholarships and stipends	10,500		8,200	
			Scholarships and Stipends ...	10,500	7,685	8,200	4,938
			Deduct—Contribution payable by Government of Orissa.	...	—2,183	—4,879	—3,415
			TOTAL—2. COTTAGE INDUSTRIES INSTITUTE ...	67,891	62,830	57,217	55,355

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			INDUSTRIAL DEVELOPMENT—*contd.*	Rs.	Rs.	Rs.	Rs.
3. BHAGALPUR SILK INSTITUTE.	1	1	Superintendent 1(350)	4,200		4,200	
			Pay of Officers—Voted ...	4,200	4,200	4,200	4,200
	12	12	Establishment	7,479		7,443	
			Pay of Establishment ...	7,479	7,443	7,443	7,422
			TRAVELLING ALLOWANCE ... ... Other allowances	200		200 ...	185
			Allowances—Voted ...	200	200	200	185
			Customs duty on imported stores ... ... Raw materials ... ... Miscellaneous contingencies—non-contract ... Scholarships and stipends ... ... Wages	... 7,000 20,700 1,824 3,500		... 7,000 2,500 1,824 3,500	
			Contingencies—Non-contract ...	33,024	14,500	14,824	22,098
			Deduct—Contribution payable by Government of Orissa.	...	...	—944	—661
			TOTAL—3. BHAGALPUR SILK INSTITUTE	44,903	26,343	25,723	33,244
4. SERICULTURE			(1) Eri Rearing Demonstration party :— Establishment	1,500		1,500	
			Pay of Establishment ...	1,500	1,500	1,500	1,131
			TRAVELLING ALLOWANCE ... ... Other allowances	500 ...		500 ...	397
			Allowances—Voted ...	500	500	500	397
			Contingencies—Non-contract ...	100	600	100	85
			TOTAL—ERI REARING DEMONSTRATION PARTY...	2,100	2,600	2,100	1,613
			(2) Ranchi Eri Seed Supply centre :— **Pay of Establishment** ...	3,360	3,255	2,940	2,931
			Allowances—Voted ...	500	500	500	155
			Contingencies—Non-contract ...	2,460	2,565	2,460	2,063
			Total—Ranchi Eri Seed Supply centre ...	6,320	6,320	5,900	5,149
			(3) Seed supply and Research station for Tasar silk rearers :— **Pay of Establishment** ...	2,172	2,157	2,172	
			Travelling allowance ...	500	527	500	356
			Contingencies—Non-contract ...	1,800	1,800	1,800	
			TOTAL—SEED SUPPLY AND RESEARCH STATION FOR TASAR SILK REARERS.	4,472	4,484	4,472	5,139
			TOTAL—4. SERICULTURE ...	12,892	13,404	12,472	11,901
5. WEAVING DEMONSTRATION.			Establishment ... ... *Deduct*—Probable savings	25,520 —380		26,347 —1,600	
			Pay of Establishment ...	25,140	24,400	24,747	21,528
			TRAVELLING ALLOWANCE ... ... Other allowances	6,300		5,800 ...	5,279
			Allowances—Voted ...	6,300	6,260	5,800	5,279
			Stipends ... ... Contingencies	... 840		... 840	
			Contingencies—Non-contract ...	840	840	840	812
			TOTAL—5. WEAVING DEMONSTRATION ...	32,280	[illegible]		

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			INDUSTRIAL DEVELOPMENT—*contd.*	Rs.	Rs.	Rs.	Rs.
8. DEMONSTRATION AND EXPERIMENTAL FACTORIES.			WOOL WEAVING DEMONSTRATION.				
			Establishment	1,937		2,116	
			Pay of Establishment ...	1,937	1,669	2,116	48
			TRAVELLING ALLOWANCE	600		600	11
			Allowances—Voted ...	600	500	600	11
			Contingencies—Non-contract ...	120	120	120	57
			TOTAL—WOOL WEAVING DEMONSTRATION ...	2,657	2,289	2,836	116
			MARKETING ORGANISATION—				
			Pay of Establishment	16,012	15,873	16,012	13,484
			Travelling Allowance ... ... **Other Allowances** ... ... }	1,500	2,000	2,000	925 265
			Contingencies—Non-contract ...	27,528	24,620	14,228	27,585
			TOTAL—MARKETING ORGANISATION ...	45,040	42,493	32,240	42,259
			WOOL WEAVING INSTITUTE.				
			Establishment	1,928		1,921	
			Pay of Establishment ...	1,928	1,896	1,921	1,916
			TRAVELLING ALLOWANCE	100		100	98
			Other allowances			...	
			Allowances—Voted ...	100	100	100	98
			Raw materials	1,750		1,750	
			Miscellaneous contingencies—Non-contract ...	650		650	
			Wages and stipends	1,350		1,350	
			Contingencies—Non-contract ...	3,750	3,750	3,750	3,750
			TOTAL—WOOL WEAVING INSTITUTE ...	5,778	5,746	5,771	5,764
			MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET.				
			Pay of Establishment	4,430		4,656	
			Pay of Establishment ...	4,430	4,134	4,656	4,203
			TRAVELLING ALLOWANCE	65		600	62
			Other allowances	200		...	120
			Allowances—Voted ...	265	265	600	182
			Miscellaneous contingencies	1,67,700		1,67,700	
			Raw materials and wages	...		...	
			Contingencies—Non-contract ...	1,67,700	1,67,700	1,67,700	1,67,698
			TOTAL—MANUFACTURE OF COTTON GOODS FOR FOREIGN MARKET. ...	1,72,395	1,72,099	1,72,956	1,72,083
			TOTAL—8. DEMONSTRATION AND EXPERIMENTAL FACTORIES.	2,25,870	2,22,627	2,13,803	2,21,222
9. DYEING DEMONSTRATION.			Establishment	4,020		4,020	
			Pay of Establishment ...	4,020	3,984	4,020	3,459
			TRAVELLING ALLOWANCE	940		700	686
			Other allowances	...	...	...	
			Allowances—Voted ...	940	940	700	686
			Contingencies—Non-contract	175	175	175	192
			TOTAL—9. DYEING DEMONSTRATION ...	5,135	5,099	4,895	4,337

43.—INDUSTRIES—INDUSTRIES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			INDUSTRIAL DEVELOPMENT—*contd.*	Rs.	Rs.	Rs.	Rs.
10. ROPE MAKING DEMONSTRATION.			Establishment	1,500		1,620	
			Pay o Establishment ..	1,500	1,351	1,620	1,100
			TRAVELLING ALLOWANCE	736		736	
			Other allowances			...	492
			Allowances—Voted ...	736	650	736	492
			Contingencies—Non-contract ...	200	200	200	439
			TOTAL—10. ROPE MAKING DEMONSTRATION	2,436	2,201	2,556	2,031
11. COTTAGE AND SMALL SCALE WOOLEN INDUSTRIES.			Establishment	7,020		6,090	
			Pay of Establishment ...	7,020	6,089	6,090	...
			TRAVELLING ALLOWANCE	1,480		1,349	
			Allowances—Voted ...	1,480	1,301	1,349	...
			Rent of the building	720			
			Advertisement	1,000			
			Miscellaneous Contingencies	780			
			Furniture	100			
			Working Capital	25,000			
			Contingencies—Non-contract ...	27,600	12,460	11,190	...
			TOTAL—11. COTTAGE AND SMALL SCALE WOOLEN INDUSTRIES.	36,100	19,850	18,629	...
12. TRAINING OF WOMEN WORKERS OF THE JHARIA COAL FIELD.			Establishment	3,465	...	...	...
			Pay of Establishment ...	3,465	...	...	...
			TRAVELLING ALLOWANCE	165	...	...	...
			Allowances	165	...	...	...
			Stipends	3,960	...	—	...
			Miscellaneous Contingencies	1,340	...	...	...
			Equipment and furniture	840	...	...	...
			Raw materials	4,000	...	...	...
			Contingencies—Non-contract ...	6,180	...	...	...
			TOTAL—12. TRAINING OF WOMEN, etc.	13,770	...	...	...
13. DEMONSTRATION IN TANNING AND MAKING OF LEATHER GOODS.			Establishment	3,910	...	...	...
			Pay of Establishment ...	3,910	...	...	...
			TRAVELLING ALLOWANCE	400	...	...	...
			Allowances	400	...	...	...
			Stipends	1,056	...	...	...
			Contingencies	1,400	...	...	...
			Equipment	1,400	...	...	...
			Contingencies—Non-contract ...	2,800	...	...	...
			TOTAL—13. DEMONSTRATION IN TANNING, etc.	8,166	...	...	...

43.—INDUSTRIES—INDUSTRIES—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by **Primary units,** SECONDARY UNITS. and detailed heads. (*Charged items in italics.*)	**Budget Estimate, 1938-39.**	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			INDUSTRIAL—DEVELOPMENT—*concld.*	Rs.	Rs.	Rs.	Rs.
EXPENDITURE IN CONNECTION WITH SUGAR-CANE ACT, 1934.	8	8	Sugar-cane Inspectors 1(600), 1(450), 1(340), 2(275), 3(260).	19,540		29,190	
			Special pay	3,768		...	
			Pay of Officers—Voted ...	23,308	25,123	29,190	19,857
	8	8	Clerks	1,680		2,240	
	8	8	Peons	560			
			Pay of Establishment ...	2,240	2,297	2,240	1,556
			TRAVELLING ALLOWANCE	16,800		11,950	11,192
			Other allowances	...		...	
			Allowances—Voted	16,800	18,320	11,950	11,192
			Miscellaneous Contingencies	1,450		1,450	
			Contingencies—Non-contract ...	1,450	1,450	1,450	1,027
			Deduct—Estimated receipts	...	...	...	...
			TOTAL—EXPENDITURE IN CONNECTION WITH SUGAR-CANE ACT.	**43,798**	**47,190**	**44,830**	**33,632**
FISHERIES	1	1	Superintendent of Fisheries 1(400)	4,800		4,800	
			Pay of Officers—Voted ...	4,800	4,800	4,800	4,800
			Establishment	144		1,659	
			Temporary establishment	1,440			
			Pay of Establishment ...	1,584	1,640	1,659	1,619
			TRAVELLING ALLOWANCE ...	1,330		1,400	1,265
			Other allowances			...	
			Allowances—Voted ...	1,330	1,400	1,400	1,265
			Contingencies	2,184		550	
			Fry distribution	1,100		1,100	
			Contingencies—Non-contract ...	3,284	1,550	1,650	1,300
			Stipends	138		90	
			TOTAL FISHERIES ...	**11,136**	**9,390**	**9,599**	**8,984**

MAJOR HEAD—44.—AVIATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Works			...	
TOTAL—44.—AVIATION (*a*)				

DEMAND No. 18.

MAJOR HEAD—47.—MISCELLANEOUS DEPARTMENTS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Miscellaneous Departments.

Rs. 1,56,231.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
INSPECTOR OF FACTORIES—				
Pay of officers ... ... *Charged* ...	...	...	...	...
Pay of officers ... ... Voted ...	13,607	15,042	13,007	15,635
Pay of Establishment	6,020	5,948	5,948	5,643
Allowances ... ... *Charged* ...	...	16	...	...
Allowances ... ... Voted ...	3,430	4,330	3,780	3,565
Contingencies—Non-contract	1,278	1,278	1,278	1,259
Deduct—Contribution payable by the Government of Orissa ...	—3,498	—3,498	—4,150	—3,498
TOTAL—INSPECTOR OF FACTORIES ... Voted ...	**20,837**	**23,100**	**19,863**	**22,604**
Charged ...	...	*16*	...	...
INSPECTOR OF STEAM BOILERS—				
Pay of officer ... ... Voted ...	43,527	43,209	40,299	35,304
Pay of establishment	13,041	12,504	11,305	9,886
Allowances ... ... Voted ...	20,234	17,736	17,543	14,388
Contingencies—non-contract	7,552	7,592	7,172	14,085
Contribution of Passage, etc.	...	...	...	3,080
TOTAL—INSPECTOR OF STEAM BOILERS ...	**84,354**	**81,041**	**76,319**	**76,743**
GAZETTEERS AND STATISTICAL MEMOIRS	**2,000**	**1,000**	**1,000**	**497**
PROVINCIAL STATISTICS—				
COST OF LIVING STATISTICS	**480**	**480**	**480**	**480**
CATTLE CENSUS	...	...	...	...
SURVEY OF AREA UNDER JUTE CULTIVATION ...	...	...	...	**8,860**
MISCELLANEOUS—				
EXAMINATIONS—				
Departmental Examination	1,180	1,109	1,008	990
Language Examination	1,150	1,350	800	1,110
Local Bodies Accountants' Examination	200	180	200	180
TOTAL—EXAMINATIONS ...	**2,530**	**2,639**	**2,008**	**2,280**
ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932 ...	**70**	**70**	**60**	...
MISCELLANEOUS	...	...	...	...
CHARGES IN ENGLAND.				
LEAVE SALARIES AND DEPUTATION PAY—				
High Commissioner ... Voted	8,040	...	...	...
Charged ...	...	...	...	...
STERLING OVERSEAS PAY—				
High Commissioner ... Voted	11,120	13,680	13,600	12,067
Charged ...	...	...	...	...
STORES FOR INDIA—				
High Commissioner ... Voted			...	...
Charged ...			...	...
OTHER CHARGES—				
High Commissioner ... Voted			...	...
Charged ...			...	...
Total High Commissioner ... Voted	**19,160**	**13,680**	**13,600**	**12,067**
Charged ...	...	...	...	...
TOTAL CHARGES IN ENGLAND ... Voted	**19,160**	**13,680**	**13,600**	**12.067**
Charged ...	...	...	...	...
LOSS OR GAIN BY EXCHANGE ... Voted	...	...	...	—65
Charged ...	...	...	...	...
TOTAL ... Voted... ...	**(*b*)1,29,431**	**1,22,010**	**1,13,330**	**1,23,466**
TOTAL ... *Charged* ...	...	*16*	...	...
TOTAL—47.—MISCELLANEOUS DEPARTMENTS ...	**1,29,431**	**1,22,026**	[illegible]	[illegible]

47.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
INSPECTOR OF FACTORIES.	...		*Chief Inspector of Factories 1(1,200)* ...	...	...	...	
			Pay of Officers—*Charged* ...	...	...	...	
	1	1	Chief Inspector of Factories 1(750)	9,527		8,927	
	1	1	Inspector of Factories 1(340)	4,080		4,080	
			Pay of Officers—Voted ...	13,607	15,042	13,007	15,635
	5	5	Clerks	4,404		4,352	
			Shorthand pay	600		600	
	5	5	Servants	816		816	
			Temporary establishment	...		...	
			Leave salary	200		200	
			Pay of Establishment	6,020	5,948	5,948	5,643
			TRAVELLING ALLOWANCE	...			...
			Cost of passages granted under the Superior Civil Services Rules, 1924 ...	...			...
			Allowances—*Charged* ...	...	*16*	...	...
			TRAVELLING ALLOWANCE	3,330		3,450	3,315
			Certifying Surgeons	100		100	...
			Other allowances			230	250
			Cost of passages granted under the Superior Civil Services Rules, 1924			...	...
			Allowances—Voted ...	3,430	4,330	3,780	3,565
			Contingencies	1,242		1,242	
			Liveries for peons	36		36	
			Contingencies—Non-contract ...	1,278	1,278	1,278	1,259
			Deduct—Contribution payable by the Government of Orissa.	—3,498	—3,498	—4,150	—3,498
			TOTAL—INSPECTOR OF FACTORIES { Voted ...	20,837	23,100	19,863	22,604
			{ *Charged* ...	...	*16*	...	...

47.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary Units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
INSPECTOR OF STEAM BOILERS	1	1	Chief Inspector 1(1,000)	12,890		11,690	
	5	6	Inspectors 1(825), 1(550), 1(450), 3(300) ...	30,637		28,609	
			Pay of Officers—Voted ...	43,527	43,209	40,299	35,304
	11	13	Clerks	10,957		9,601	
	14	15	Peons	1,734		1,704	
			Leave Salaries	350			
			Pay of Establishment ...	13,041	12,504	11,305	9,886
			TRAVELLING ALLOWANCE	14,750		15,000	12,430
			Other allowances	2,950		2,543	1,958
			Contribution for passages	2,534		...	...
			Allowances—Voted ...	20,234	17,736	17,543	14,388
			Liveries of peons	150		150	
			Office expenses and miscellaneous	1,210		1,210	
			Purchase of typewriters, clocks, iron safe, furniture, instruments, etc.	...		...	
			Service stamps	1,400		1,200	
			Rents, rates and taxes	4,500		4,320	
			Newspapers and periodicals...	100		100	
			Telephone charges	192		192	
			Contingencies—Non-contract ...	7,552	7,592	7,172	14,085
			Contribution of passage, etc.	...	...	...	3,080
			TOTAL—INSPECTOR OF STEAM BOILERS	84,354	81,041	76,319	76,743

47.—MISCELLANEOUS DEPARTMENTS—EXAMINATIONS.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EXAMINATIONS ...	1	1	Clerk	600		600	600
			Temporary establishment	...		...	...
			Allowance to officers for conducting departmental examinations.	300		300	426 (for this and next line)
			Remuneration to Examiners	105		110	
			Miscellaneous contingencies	225		250	216
			Deduct—Contribution payable by the Government of Orissa.	—50		—252	—252
			Total—Departmental examination ...	1,180	1,109	1,008	990
			Allowance to Language Examination Committee	1,150	1,350	800	1,110
			Local Bodies Accountants' Examination ...	200	180	200	180
			TOTAL—EXAMINATIONS ...	2,530	2,639	2,008	2,280

DEMAND No. 7.

MAJOR HEAD—50.—CIVIL WORKS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Civil Works.

Rs. 32,87,496.

SUMMARY BY MINOR HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS	Voted	2,22,124	12,02,214	12,84,388	9,54,525
	Charged	*8,643*	*22,643*	*22,643*	..
REPAIRS	Voted	12,97,941	14,32,136	13,52,741	15,15,926
	Charged	*1,06,977*	*1,19,295*	*1,31,755*	...
GRANTS-IN-AID	Voted ...	8,36,660	9,42,730	10,40,313	5,89,552
GRANTS-IN-AID FROM CENTRAL ROAD FUND		8,92,000	78,105	63,001	2,09,396
SUSPENSE	Voted ...	14,771	57,831	3,583	(—)42,563
LUMP ADDITION FOR REGRANT OF LAPSES		30,000	...	55,500	...
LUMP DEDUCTION FOR PROBABLE SAVINGS		—6,000	...	—35,000	...
TOTAL—50.—CIVIL WORKS ...	Voted	(a) 32,87,496	37,13,016	37,64,526	32,26,836
	Charged	*1,15,620*	*1,41,938*	*1,54,398*	...
TOTAL—CIVIL WORKS—(Carried over) ...		34,03,116	38,54,954	39,18,924	32,26,836

(a) This figure represents the amount of this demand.

DEMAND No. 8.

MAJOR HEAD—50.—CIVIL WORKS.

PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Public Works Common Establishment and Tools and Plant.
Rs. 12,04,664.

Summary by minor heads.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...		34,03,116	38,54,954	39,18,924	32,26,836
ESTABLISHMENT	Voted	10,97,729	10,46,971	10,40,218	12,01,041
	Charged ...	*2,93,415*	*3,12,080*	*3,20,850*	*3,37,033*
TOOLS AND PLANT	Voted	88,255	1,11,360	93,065	89,405
Deduct—English cost of establishment	Voted	...	...	...	...
	Charged ...	...	...	...	...
CHARGES IN ENGLAND—					
LEAVE SALARY AND DEPUTATION PAY—					
High Commissioner ...	Voted	11,880	...	...	...
	Charged	*17,040*	*46,120*	*55,180*	...
STERLING OVERSEAS PAY—					
High Commissioner ...	Voted	6,800	9,600	9,600	...
	Charged	*9,640*	*8,240*	*24,520*	...
TOTAL—HIGH COMMISSIONER ...	Voted	18,680	9,600	9,600	17,195
	Charged	*26.680*	*54,360*	*79,700*	*86,205*
TOTAL—CHARGES IN ENGLAND	Voted	18,680	9,600	9,600	17,195
	Charged ...	*26,680*	*54,360*	*79,700*	*86,205*
LOSS OR GAIN BY EXCHANGE ...	Voted ...	...		...	(—)89
	Charged ...			...	*(—)471*
TOTAL—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.	Voted	(a) 12,04,664	11,67,931	11,42,883	(c)13,07,552
	Charged ...	*3,20,095*	*3,66,440*	*4,00,550*	*(d)4,22,767*
Deduct—Pro rata share debitable—					
To (*i*) XVII—Irrigation ...	Voted	—2,70,007	—1,99,186	—1,92,512	—1,87,929
	Charged ...	*—56,687*	*—48,953*	*—41,124*	*—44,597*
(*ii*) 18—Irrigation ...	Voted	—42,2?8	—84,965	—78,546	—11,469
	Charged ...	*—8,869*	*—20 881*	*—16,778*	*—2,721*
(*iii*) 39—Public Health ...	Voted	—37,415	—48,031	—27,887	—27,670
	Charged ...	*—11,890*	*—16,546*	*—17,138*	*—18,580*
Total—Deduction...	Voted	—3,49,660	—3,32,182	—2,98,945	—2,27,068
	Charged ...	*—77,446*	*—86,380*	*—75,040*	*—65,898*
TOTAL—CIVIL WORKS ESTT.	Voted	8,55,004	8,35,719	8,43,938	10,80,484
	Charged ...	*2,42,649*	*2,80,060*	*3,25,510*	*3,56,869*
GRAND TOTAL ..		(b) 45,00,769	49,70,763	50,88,372	46,64,189

(*a*) This figure represents the amount of this demand.

(*b*) This figure is the total figure in the General Abstract at page 10.

For details please see Public Works Department Budget preliminary issue (Roads and Buildings) for 1937-38.

(c) Includes Rs. 1,78,414 for Chief Inspector of Local Works, Inspector of Local W[illegible]

(d) Includes [illegible]

DEMAND No. 19.

MAJOR HEAD—54.—FAMINE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Famine Relief.

Rs. 40,000.

SUMMARY BY MAJOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A.—FAMINE RELIEF.				
SALARIES AND ESTABLISHMENT—				
Establishment				200
RELIEF TO PEOPLE EMPLOYED OTHERWISE THAN IN RELIEF WORKS—				
GRATUITOUS RELIEF—				
(*i*) given in Government Institutions ...			48,000	
(*ii*) given at the houses of the people	60,000			
(*iii*) given in other ways				66,900
MISCELLANEOUS—				
Charitable Relief in connection with earthquake ...				2,614
Other expenditure—Sand clearance				500
Relief to people employed otherwise than in Relief work ...				...
TOTAL—A—FAMINE RELIEF—Voted..	60,000	70,000	48,000	70,274
Deduct—Amount transferred from Famine Relief Fund...	—20,000	...	...	...
GRAND TOTAL ...	(*a*) 40,000	70,000	48,000	70,274

(*a*) This figure represents the amount of this demand and is the total figure in the general abstract at page 10.

DEMAND No. 20.

PENSIONS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Pensions.

Rs. 30,29,943.

SUMMARY BY MAJOR HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS.	Voted ...	28,62,847	28,35,346	27,52,989	24,87,906
	Charged ...	*11,79,705*	*10,89,011*	*11,22,524*	*10,21,607*
TOTAL—55.—SUPERANNUATION ALLOWANCES AND PENSIONS.		40,42,552	39,24,357	38,75,513	35,09,513
55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.	Voted ...	2,65,000	2,64,900	1,95,000	1,33,731
	Charged ...	*95,000*	*88,840*	*92,000*	*30,309*
TOTAL ...		3,60,000	3,53,740	2,87,000	1,64,040
83.—PAYMENT OF COMMUTED VALUE OF PENSIONS. (p. 253)	Voted ...	—92,415	—89,336	—89,336	—86,368
	Charged ...	*—38,963*	*—37,753*	*—37,753*	*—36,582*
TOTAL ...		—1,31,378	—1,27,089	—1,27,089	—1,22,950
85.—PAYMENTS TO RETRENCHED PERSONNEL. (p. 253)	Voted ...	—5,489	—1,156	—5,207	—1,288
	Charged ...	*—166*	*—1,671*	*—1,671*	*—1,671*
TOTAL ...		—5,655	—2,827	—6,878	—2,959
GRAND TOTAL ...		43,03,199	41,81,234	40,28,546	35,47,644
SUMMARY FOR THE FOUR MAJOR HEADS.					
TOTAL ...	Voted ...	(a) 30,29,943	30,09,754	28,53,446	25,33,981
	Charged ...	*12,35,576*	*11,38,427*	*11,75,100*	*10,13,663*
GRAND TOTAL ...		42,65,519 (b)	41,48,181	40,28,546	35,47,644

(a) This amount represents the amount of this demand.
(b) This figure is the total of items nos. 30, 31, 39 and 40 in the general abstract at pages 10 and 11.

MAJOR HEAD—55.—SUPERANNUATION ALLOWANCES AND PENSIONS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SUPERANNUATION AND RETIRED ALLOWANCES.					
PAYMENTS TO PENSIONERS.					
Initially and finally debitable to Bihar.	Voted	4,50,000	3,50,000	3,16,612	1,24,091
	Charged	...	*1,890*	*70,000*	*8,061*
Contribution payable under section 156 of the Government of India Act. (Initially and finally debitable to Bihar.)	*Charged*	*5,000*	*2,000*	...	...
Adjustable between Bihar and Orissa.	Voted	22,78,000	22,69,000	21,40,000	23,65,686
	Charged ...	...	...	*1,96,200*	*1,89,375*
Contribution payable under section 156 of the Government of India Act. (Adjustable between Bihar and Orissa.)	*Charged*	*1,80,000*	*1,78,000*	...	...
Deduct—Orissa's share of divisible pensions.	Voted	—1,64,000	—1,72,000	—1,36,000	—1,84,419
	Charged ...	*—22,300*	*—22,000*	*—1,98,700*	*—2,23,180*
PAYMENTS TO OTHER GOVERNMENTS.	Voted	36	36	36	35
	Charged ...	...	...	...	...
TOTAL—SUPERANNUATION AND RETIRED ALLOWANCES.	Voted	25,64,036	24,47,036	23,20,648	23,05,393
	Charged ...	*1,62,700*	*1,59,890*	*67,500*	*—25,744*
EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS (CHARGED TO CAPITAL).	Voted	1,11,927	1,11,927	1,11,927	1,11,927
	Charged ...	*47,003*	*47,003*	*47,003*	*47,002*
COMPASSIONATE ALLOWANCE					
Initially and finally debitable to Bihar. Adjustable between Bihar and Orissa.	Voted ...	6,000	6,000	6,500	5,321
Deduct—Orissa's share of divisible pensions.	Voted	—400	—400	—830	—404
TOTAL—COMPASSIONATE ALLOWANCE.	Voted	5,600	5,600	5,670	4,917
Carried over	Voted ...	26,81,563	25,64,563	24,38,245	24,22,237
	Charged ...	*2,09,703*	*2,06,893*	*1,14,503*	*21,258*

55.—SUPERANNUATION ALLOWANCES AND PENSIONS—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...	Voted ...	26,81,563	25,64,563	24,38,245	24,22,237
	Charged ...	*2,09,703*	*2,06,893*	*1,14,503*	*21,258*
GRATUITIES—					
WRITE BACK OF PAYMENTS TO RETRENCHED PERSONNEL CHARGED TO CAPITAL	Voted ...	4,834	4,249	4,423	3,698
	Charged	*166*	*1,671*	*1,671*	*1,671*
PAYMENTS FROM COMPASSIONATE FUND—Voted		8,000	8,000	8,000	7,350
PASSAGE GRATUITIES—*Charged*	... ...	...	...	...	...
OTHER GRATUITIES—					
Initially and finally debitable to Bihar	Voted	7,000	6,892	7,000	8,021
Adjustable between Bihar and Orissa	Voted	...	50	...	2,720
Initially and finally debitable to Bihar	*Charged* ...	...	...	...	...
Adjustable between Bihar and Orissa	*Charged* ...	...	...	...	...
Deduct—**Orissa's share of divisible pensions** ...	Voted ...	...	58	...	—517
	Charged ...	...	...	...	...
TOTAL—GRATUITIES	Voted ...	19,834	19,249	19,423	21,272
	Charged ...	*166*	*1,671*	*1,671*	*1,671*
PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATION.					
Initially and finally debitable to Bihar	*Charged* ...	*1,036*	*1,036*	...	...
	Voted ...	...	...	1,036	...
Adjustable between Bihar and Orissa	Voted	10,900	900	1,200	841
DEDUCT—**Orissa's share of divisible pensions**	Voted	—2,050	—160	—228	—160
TOTAL—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATION.	Voted ...	8,850	740	2,008	681
	Charged ...	*1,036*	*1,036*	...	...
DONATION TO PROVIDENT FUND	Voted ...	9,500	9,000	11,100	1,144
	Charged ...	*2,328*	*2,328*	*2,350*	*2,328*
Deduct—**SHARE OF OLD PENSIONS DEBITABLE TO ORISSA.**	Voted ...	...	...	...	...
	Charged ...	...	...	...	...
Deduct—**PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENT (IRRIGATION).**	Voted ...	—63,910	—59,116	—49,000	—52,176
	Charged ...	*—7,028*	*—7,157*	*—6,000*	*—4,850*
Deduct—**ACTUAL AMOUNTS OF PENSION RECOVERED FROM OTHER GOVERNMENTS.**	Voted ...	—2,700	—2,800	—3,300	—2,757
TRANSFER TO PENSION EQUALIZATION FUND		1,29,000	2,23,000	2,44,513	...
DEDUCT—**AMOUNT MET FROM PENSION EQUALIZATION FUND**		...	...	...	...
Carried over ...	Voted ...	27,82,137	27,54,636	26,62,989	23,90,401
	Charged ...	*2,06,205*	*2,04,771*	*1,12,524*	*20,407*

55.—SUPERANNUATION ALLOWANCES AND PENSIONS—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...	Voted	27,82,137	27,54,636	26,62,989	23,90,401
	Charged ...	*2,06,205*	*2,04,771*	*1,12,524*	*20,407*
CHARGES IN ENGLAND—					
SECRETARY OF STATE.					
Pensions of military officers in respect of civil employment	... ...	...	...	...	...
Contribution payable under section 156 of the Government of India Act, 1935.	Voted	...	...	...	...
	Charged ...	*1,70,000*	*1,60,000*	*1,10,000*	*1,06,598*
Deduct—Orissa's share of divisible pension	... *Charged* ...	*—32,300*	*—30,400*	...	...
TOTAL—SECRETARY OF STATE	Voted	...	...	...	...
	Charged ...	*1,37,700*	*1,29,600*	*1,10,000*	*1,06,598*
HIGH COMMISSIONER.					
High Court Judges—Contribution payable under section 156 of the Government of India Act, 1935. Bihar.	Voted	...	...		
	Charged ...	...	...	*21,000*	
Ditto Bihar and Orissa	*Charged* ...	*44,000*	*44,000*		
Indian Civil Service—Contribution payable under section 156 of the Government of India Act, 1935. Bihar.	Voted	...	...	...	
	Charged ...	*6,23,000*	*5,45,000*	*5,42,000*	
Ditto Bihar and Orissa	*Charged* ...				
Other Civil Services—Contribution payable under section 156 of the Government of India Act, 1935. Bihar.	Voted	...	...	...	
	Charged ...	*3,67,000*	*3,55,000*	*3,37,000*	
Ditto Bihar and Orissa	... *Charged* ...				
Other Civil Service Pensions. Bihar	Voted ...	96,500	96,500	90,000	
Ditto Bihar and Orissa	Voted ...				
Deduct—Orissa's share	Voted ...	—16,910	—16,910	...	
	Charged ...	*—1,98,200*	*—1,92,200*	...	
Compassionate allowance	Voted	1,120	1,120	...	
	Charged... ...	...	...	...	
Passage gratuities	*Charged* ...	...	*2,840*	...	
TOTAL—HIGH COMMISSIONER ...	Voted	80,710	80,710	90,000	98,039
	Charged ...	*8,35,800*	*7,54,640*	*9,00,000*	*9,00,057*
TOTAL—CHARGES IN ENGLAND ...	Voted	**80,710**	**80,710**	**90,000**	**98,039**
	Charged ...	*9,73,500*	*8,84,240*	*10,10,000*	*10,06,655*
LOSS OR GAIN BY EXCHANGE ...	Voted	...	...	...	—534
	Charged ...	...	...	...	*—5,455*
TOTAL	Voted	**28,62,847**	**28,35,346**	**27,52,989**	**24,87,906**
	Charged ...	*11,79,705*	*10,89,011*	*11,22,524*	*10,21,607*
TOTAL 55—SUPERANNUATION ALLOWANCES AND PENSIONS.		**40,42,552**	**39,24,357**	**38,75,513**	**35,09,513**

DEMAND No. 21.

MAJOR HEAD—56.—STATIONERY AND PRINTING.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Stationery and Printing—Rs. 8,38,446.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRESSES.					
A—BIHAR SECTT. PRESS.					
A—PRESS PROPER.					
Pay of officers	*Charged* ...	*3,000*	*12,000*	*12,000*	*6,996*
Pay of officers	Voted ...	10,860	5,370	5,280	9,285
Office Establishment	...	25,541	25,600	25,526	25,449
Branch Supervision	...	18,622	18,500	18,928	17,771
Operatives	...	1,11,284	1,15,000	1,00,270	1,13,564
Auxiliaries	...	7,644	7,644	7,632	7,637
Reading Branch	...	39,770	39,700	39,062	37,696
Standing Formes	...	490	490	490	420
Allowances	*Charged* ...	*570*	*600*	*600*	*15*
Allowances	Voted ...	2,000	2,150	2,000	3,321
Contingencies—Non-contract ...	...	9,775	19,575	9,575	8,601
Contingencies—Contract	...	10,000	10,000	10,000	*11,712*
Addition to plant and furniture ...	...	2,800	2,800	2,800	5,590
Stores	...	33,230	36,000	28,180	28,811
TOTAL—A—PRESS PROPER	Voted ...	**2,72,016**	**2,82,829**	**2,49,743**	**2,69,857**
	Charged ...	*3,570*	*12,600*	*12,600*	*7,011*
B—MECHANICAL BRANCH.					
Establishment	Voted ...	1,120	1,120	1,120	960
Allowances	...	25	25	25	1
Contingencies—Non-contract ...	...	10,000	10,500	9,500	9,972
TOTAL—B—MECHANICAL BRANCH	...	**11,145**	**11,645**	**10,645**	**10,933**
C—TYPE FOUNDRY.					
Establishment	...	1,800	1,800	1,800	1,800
Allowance	...	...	...	...	20
Contingencies—Non-contract ...	...	50	50	50	33
TOTAL—C—TYPE FOUNDRY	...	**1,850**	**1,850**	**1,850**	**1,853**
D—PUBLISHING BRANCH.					
Establishment	Voted ...	7,842	7,800	8,016	7,658
Allowances	...	72	72	72	64
Contingencies—Contract	...	16,000	16,000	14,000	11,659
TOTAL—D—PUBLISHING BRANCH ...	...	**23,914**	**23,872**	**22,088**	**19,381**
DEDUCT—COST OF PRINTING WORK DONE FOR CENTRAL AND OTHER GOVERNMENTS.	...	...	...	...	—4,602
TOTAL—A ...	Voted ...	**3,08,925**	**3,20,196**	**2,84,326**	**2,97,422**
	Charged	*3,570*	*12,600*	*12,600*	*7,011*
Deduct—Cost of printing on behalf of the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	Voted ...	...	...	—4,000	...
Add—Cost of printing on behalf of the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	*Charged* ...	...	...	*4,000*	...
TOTAL—A—SECRETARIAT PRESS.	Voted ...	**3,08,925**	**3,20,196**	**2,80,326**	**2,97,422**
	Charged ...	*3,570*	*12,600*	*16,600*	*7,011*

56.—STATIONERY AND PRINTING—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
B—GAYA JAIL PRESS.		Rs.	Rs.	Rs.	Rs.
A—PRESS PROPER.					
Pay of officers	Voted ...	7,150	6,500	6,180	6,195
Office Establishment		6,210	6,100	6,348	6,484
Branch Supervision		7,376	7,344	7,344	7,108
Operatives		3,490	3,676	3,676	2,670
Reading Branch		1,314	1,380	1,380	1,524
Standing Formes		1,050	1,050	1,080	990
Allowances	Voted ...	150	150	200	323
Contingencies—Non-contract		2,200	2,600	2,600	2,074
Additions to plant and furniture		2,250	2,300	2,300	3,981
Stores		2,28,600	2,33,000	2,38,425	2,21,082
TOTAL—A—PRESS PROPER ...		**2,59,790**	**2,64,100**	**2,70,033**	**2,52,431**
B—FORMS STORES.					
Pay of Establishment		8,930	8,720	8,720	9,545
Allowances	Voted ...	...	...	...	...
Contingencies—Non-contract		6,420	6,255	6,555	4,863
Additions to plant and furniture		125	100	100	199
TOTAL—B—FORMS STORES ...		**15,475**	**15,075**	**15,375**	**14,607**
C—MECHANICAL.					
Branch supervision		4,645	4,200	4,615	4,305
Auxiliaries		1,940	2,040	1,910	1,804
Allowances	Voted ...	...	...	...	...
Contingencies—Non-contract		1,800	1,500	1,500	1,609
Additions to plant and furniture		30	120	120	21
Stores		110	160	160	124
TOTAL—C—MECHANICAL ...		**8,525**	**8,020**	**8,305**	**7,863**
D—TYPE FOUNDRY.					
Establishment		1,050	1,142	1,142	1,444
Additions to plant and furniture		20	...	...	32
Stores		275	350	350	214
TOTAL—D—TYPE FOUNDRY ...		**1,345**	**1,492**	**1,492**	**1,690**
Convict labour supplied to the Press ...	Voted ...	25,500	25,500	26,000	25,717
TOTAL—B—VOTED ...		**3,10,635**	**3,14,187**	**3,21,205**	**3,02,308**
Deduct—Cost of forms supplied to the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	Voted ...	...	...	—1,200	...
Add—Cost of forms supplied to the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary.	***Charged***	...	...	***1,200***	...
Total—B ...	Voted ...	**3,10,635**	**3,14,187**	**3,20,005**	**3,02,308**
	Charged ...	...	...	*1,200*	...
TOTAL—GOVERNMENT PRESSES	Voted ...	**6,19,560**	**6,34,383**	**6,00,331**	**5,99,780**
	Charged ...	*3,570*	*12,600*	*17,800*	*7,011*

56.—STATIONERY AND PRINTING—*contd.*

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
DEDUCT—COST OF PRINTING WORK DONE FOR OTHER GOVERNMENTS AND PAYING DEPARTMENTS—Voted.				
Deduct—Cost of Printing work done for—				
A—MILITARY SECRETARY TO HIS EXCELLENCY THE GOVERNOR.	—2,200	—2,200	...	...
B—GOVERNOR'S SECRETARY	—700	—700	...	...
C—PUBLIC SERVICE COMMISSION	—700	—700	...	...
D—HIGH COURT	—1,600	—1,600	...	...
TOTAL ...	—5,200	—5,200	...	...
STATIONERY OFFICES AND STORES.				
Establishment	4,336	4,330	3,922	3,458
Allowances ... ... Voted ...	...	...	...	...
Contingencies—Non-contract	3,000	3,000	3,000	2,979
TOTAL—STATIONERY OFFICES AND STORES ...	7,336	7,330	6,922	6,437
PURCHASE OF STATIONERY STORES, PROVINCIAL. ... Voted ...	1,15,700	1,08,000	93,100	1,49,404
Deduct—Cost of stationery supplied to the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary. Voted ...	...	...	—7,850	...
Add—Cost of stationery supplied to the Military Secretary to His Excellency the Governor, the High Court, the Public Service Commission and the Governor's Secretary. ***Charged***	...	...	*7,850*	...
TOTAL ... { Voted ...	...	...	85,250	1,49,404
{ *Charged* ...	...	...	*7,850*	...
DEDUCT—VALUE OF STATIONERY SUPPLIED TO OTHER GOVERNMENTS AND PAYING DEPARTMENTS—Voted.				
Deduct—Value of stationery supplied to—				
A—MILITARY SECRETARY TO HIS EXCELLENCY THE GOVERNOR.	—1,100	—1,100	...	...
B—GOVERNOR'S SECRETARY	—400	—400	...	...
C—PUBLIC SERVICE COMMISSION	—300	—300	...	...
D—HIGH COURT	—5,500	—5,500	...	...
TOTAL ..	—7,300	—7,300	...	...

56.—STATIONERY AND PRINTING—*contd.*

SUB-HEAD UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS. *	150	800	180	224
STATIONERY SUPPLIED FROM CENTRAL STORES—Voted ...	...	...	...	278
PURCHASE OF PLAIN PAPER TO BE USED WITH STAMPS,*Voted	50,000	53,000	35,000	56,125
DISCOUNT ON PLAIN PAPER USED WITH STAMPS Voted...	10,000	10,000	7,700	8,234
CHARGES IN ENGLAND—				
LEAVE SALARIES AND DEPUTATION PAY.				
High Commissioner { Voted	...	5,320	5,200	512
High Commissioner { *Charged*	*7,560*	...	...	*6,081*
STERLING OVERSEAS PAY—				
High Commissioner { Voted	...	...	...	...
High Commissioner { *Charged*	*4,000*	*4,000*	*4,000*	*1,998*
STORES FOR INDIA—				
High Commissioner { Voted	48,200	56,320	56,080	40,789
High Commissioner { *Charged*	...	...	...	...
TOTAL—High Commissioner { Voted	48,200	61,640	61,280	41,301
TOTAL—High Commissioner { *Charged*	*11,560*	*4,000*	*4,000*	*8,079*
TOTAL—CHARGES IN ENGLAND { Voted	48,200	61,640	61,280	41,301
TOTAL—CHARGES IN ENGLAND { *Charged*	*11,560*	*4,000*	*4,000*	*8,079*
LOSS OR GAIN BY EXCHANGE { Voted ...	...	...	...	—214
LOSS OR GAIN BY EXCHANGE { *Charged*	...	...	...	*—44*
TOTAL ... { Voted ...	(a) 8,38,446	8,62,653	7,96,663	8,61,519
TOTAL ... { *Charged*	*15,130*	*16,600*	*29,650*	*15,046*
TOTAL—56.—STATIONERY AND PRINTING.	(b) 8,53,576	8,79,253	8,26,313	8,76,565

*These sub-heads are also primary units of appropriation.

(a) This amount represents the amount of this demand.

(b) This figure is the total figure in the General Abstract at page 10.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BIHAR SECRETARIAT PRESS A.—PRESS PROPER.				Rs.	Rs.	Rs.	Rs.
Pay of officers—Charged.	*1*	*1*	*Superintendent 1(1,000)*	*3,000*		*12,000*	
			Pay of Officers—Charged ...	*3,000*	*12,000*	*12,000*	*6,996*
			Superintendent	...		...	
Pay of officers—voted.	1	1	Deputy Superintendent 1(455)	10,860		5,280	
			Pay of Officers—Voted* ...	10,860	5,370	5,280	9,285
			PAY OF ESTABLISHMENT.				
Office establishment.	1	1	Head assistant and cashier 1(150)	1,920		1,800	
			Special pay 1(15)	180		180	
	1	1	Accountant 1(120)	1,440		1,440	
	9	9	Clerks	7,830		7,740	
	1	1	Time-keeper	900		900	
	7	7	Head computer and computers	5,364		6,120	
	1	1	Stationery and store-keeper	1,344		1,296	
	1	1	Assistant store-keeper	720		720	
	1	1	Paper issuer	540		540	
	1	1	Assistant paper issuer	360		360	
		1	Junior clerk	300		...	
			Apprentices	495		...	
	2	1	Probationers	300		600	
		14	Peons and darwans	2,220		2,220	
			Pay of substitutes for officers absent on leave...	500		500	
			Temporary establishment	1,128		1,110	
			Deduct—Probable savings	...		...	
			Office Establishment* ...	25,541	25,600	25,526	25,449
A—PRESS PROPER—Branch supervision.			BRANCH SUPERVISION.				
	1	1	Press Assistant	1,800		1,800	
			HAND COMPOSITION.				
	4	4	Section-holders	5,100		5,280	
	3	3	Assistant section-holders	1,944		1,920	
	1	1	Time-work checker	768		960	
	1	1	Type store-keeper and assistant in charge of distribution.	1,320		1,320	
			TOTAL ...	9,132		9,480	
				10,932		11,280	

* This primary unit of appropriation is also a sub-head.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
BIHAR SECRETARIAT PRESS – *contd.*			Brought forward ...	10,932		11,280	
A—PRESS PROPER—*contd.* **Branch supervision—*concld.***			LINO COMPOSING BRANCH.				
	1	1	Lino Foreman	2,100		2,100	
	1	1	Section holder	1,380		1,320	
	1	1	Assistant Section holder	720		720	
	1	1	Mono composing branch section-holder ...	780		828	
			TOTAL ...	4,980		4,968	
			PRESS AND MACHINES.				
	1	1	Jamadar	810		780	
			BINDERY.				
	1	1	Binding Jamadar	900		900	
			Pay of substitutes, etc.	1,000		1,000	
			TOTAL ...	1,900		1,900	
			Deduct—Probable savings	...		...	
			Branch supervision* ...	18,622	18,500	18,928	17,771
			HAND COMPOSITION.				
Operatives.			Compositors				
			Distributors	80,000		71,000	
			Impositors				
			Temporary	1,000		1,000	
			TOTAL ...	81,000		72,000	
			LINO COMPOSING BRANCH.				
			Lino operators	9,700		9,700	
			Rando-men				
			TOTAL ...	9,700		9,700	
			Mono composing branch				
			Mono Key Board Operator	1,800		1,700	
			Mono Caster attendant				
			PRESS AND MACHINE.				
			Pressmen				
			Machinemen				
			Ink men	13,500		12,650	
			Fly boys				
			Temporary	500		500	
			TOTAL ...	14,000		13,150	
			BINDERY.				
	12	12	Binders	4,320		4,296	
			Temporary	2,064		2,064	
			Pay of substitutes, etc.	400		360	
			Deduct—Probable savings	—2,000		—3,000	
			TOTAL ...	4,784		3,720	
			Operatives ...	1,11,284	1,15,000	1,00,270	1,13,564

* These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
BIHAR SECRETARIAT PRESS —*contd.*				Rs.	Rs.	Rs.	Rs.
			HAND COMPOSITION.				
A.—PRESS PROPER —*contd.*	1	1	Head type-supplier	300		300	
	8	8	Type-supplier	2,040		2,028	
	4	4	Galley Proof Pressman	900		900	
			Lino Composing Branch	...		...	
Auxiliaries.	3	3	Forme Proof Puller	648		648	
	9	9	Forme Carriers	1,404		1,404	
			Temporary	...		...	
			TOTAL ...	5,292	...	5,280	...
			LINO COMPOSING BRANCH.				
	2	2	Galley Proof Pressmen	432		432	
	2	2	Forme Proof puller	432		432	
	3	3	Forme carrier	468		468	
			TOTAL ...	1,332		1,332	
			HAND PRESS MACHINE.				
	1	1	Galley proof pressmen	216			
			Temporary establishment	372		588	
			Mono composing branch	...			
			TOTAL ...	588		588	
			PRESS AND MACHINE.				
			Temporary	432		432	
			TOTAL ...	432		432	
			Auxiliaries*	7,644	7,644	7,632	7,637
Reading Branch.	18	18	Readers	28,140		27,600	
	4	4	Revisers	2,244		2,220	
	18	18	Copy-holders	8,586		8,442	
			Pay of substitutes	800		800	
			Deduct—Probable savings	...		...	
			Reading Branch* ...	39,770	39,700	39,062	37,696
Standing Formes.	1	1	Standing Forme-keeper	420		420	
			Pay of substitute, etc.	70		70	
			Standing formes* ...	490	490	490	420
Allowances—Charged.			*TRAVELLING ALLOWANCES*	*570*		*600*	*15*
			Other allowances	...		...	...
			Cost of passage granted under the Superior Civil Services Rules, 1924.	...		...	...
			Allowances—Charged*	*570*	*600*	*600*	*15*
Allowances—voted.			TRAVELLING ALLOWANCE—	500		500	931
			Grain compensation allowance	...		...	...
			Other allowances	1,500		1,500	2,390
			Cost of passages granted under the Superior Civil Services Rules, 1924. ...	...		...	...
			Allowances—Voted* ...	2,000	2,150	2,000	3,321

*These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
BIHAR SECRETARIAT PRESS—*contd.*			CONTINGENCIES.				
A.—PRESS PROPER—*concld.*			Customs duty on imported stores	2,000		1,800	
Contingencies—Non-contract.			Rents, rates and taxes	1,250		1,250	
		...	Contract for other outside printing ...	5,000		5,000	
			Telephone charges ...	500		500	
			Liveries to peons	525		525	
			Repairs to plant and furniture	500		500	
			Contingencies—Non-contract* ...	9,775	19,575	9,575	8,601
Contingencies—Contract.			Contract contingencies—	10,000		10,000	
			Contingencies—Contract* ...	10,000	10,000	10,000	11,712
Additions to Plant and furniture.			Purchase of plant and furniture in India ...	2,500		2,500	
			Freight on plant and furniture	300		300	
			Additions to Plant and Furniture ...	2,800	2,800	2,800	5,590
Stores.			Purchase of raw materials in India ...	5,900		5,900	
			Freight on raw materials	80		80	
			Country paper and binding materials ...	27,000		22,000	
			Freight on paper and binding materials ...	250		200	
			Stores* ...	33,230	36,000	28,180	28,811
			TOTAL { Voted ...	2,72,016	2,82,829	2,49,743	2,69,857
			TOTAL { *Charged* ...	*3,570*	*12,600*	*12,600*	*7,011*
			TOTAL—A—PRESS PROPER ...	2,75,586	2,95,429	2,62,343	2,76,868
B—MECHANICAL BRANCH.	1	1	Mechanic	960		960	
			Pay of substitutes	160		160	
			Establishment ...	1,120	1,120	1,120	960
			Overtime	25		25	
			Grain compensation allowance and other allowance	...		...	
			Allowances—Voted ...	25	25	25	1
			Electric charges	9,700		9,200	
			Purchase of raw materials	300		300	
			Deduct—Probable savings	...		...	
			Contingencies—Non-contract ...	10,000	10,500	9,500	9,972
			TOTAL—B—MECHANICAL BRANCH ...	11,145	11,645	10,645	10,933

* These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
BIHAR SECRETARIAT PRESS —*concld.*				Rs.	Rs.	Rs.	Rs.
C—TYPE FOUNDRY.	2	2	Type-casting operators	1,800		1,800	
			Establishment ...	1,800	1,800	1,800	1,800
			Allowances	...	...	...	20
			Allowances—Voted ...	...	...	...	20
			Purchase of raw materials	50		50	
			Contingencies—Non-contract ...	50	50	50	33
			TOTAL—C—TYPE FOUNDRY ...	1,850	1,850	1,850	1,853
D—PUBLISHING BRANCH.			Establishment—				
	6	6	Clerks	5,082		5,556	
	1	1	Apprentice	300		300	
	6	6	Servants	1,080		1,080	
	6	6	Temporary	1,080		1,080	
			Pay of substitutes	300		300	
			Lump provision for Distribution of Bulletin ...	...		...	
			Deduct—Probable Savings ...			—300	
			Establishment ...	7,842	7,800	8,016	7,658
			TRAVELLING ALLOWANCE			72	...
			Grain compensation allowance			...	...
			Other allowances	72		...	64
			Allowances—Voted ...	72	72	72	64
			Contract Contingencies	16,000		14,000	
			Contingencies—Contract ...	16,000	16,000	14,000	11,659
			TOTAL—D—PUBLISHING BRANCH ...	23,914	23,872	22,088	19,381
Deduct—Cost of printing work done for the Central and other Governments.			*Deduct*—Cost of printing work done for the Central and other Governments.			...	—4,602
			TOTAL Voted ...	3,08,925	3,20,196	2,80,326	2,97,422
			TOTAL *Charged* ...	*3,570*	*12,600*	*16,600*	*7,011*
			TOTAL—BIHAR SECRETARIAT PRESS	3,12,495	3,32,796	2,96,926	3,04,433

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			GAYA JAIL PRESS.	Rs.	Rs.	Rs.	Rs.
			A—PRESS PROPER.				
Pay of Officers—Voted.	1	1	Deputy Superintendent 1(500), S. P. (50) ...	6,600		6,180	
			Leave salaries	550		...	
			Pay of Officers—Voted* ...	7,150	6,500	6,180	6,195
			PAY OF ESTABLISHMENT.				
Office Establishment.	1	1	Head clerk, Accountant and Cashier ...	1,296		1,440	
	2	2	Clerks	1,404		2,040	
	2	2	Computers	1,500		1,452	
	2	2	Store-keepers	1,506		1,452	
	2	2	Peons	264		264	
			Pay of substitutes	240		200	
			Office Establishment* ...	6,210	6,100	6,848	6,484
			BRANCH SUPERVISION.				
Branch Supervision.	1	1	Foreman	2,040		1,980	
			TOTAL ...	2,040		1,980	
			PRESS AND MACHINE.				
	1	1	Press jamadar	1,020		1,020	
	1	1	Machine jamadar	870		840	
	1	1	Task-checker	1,020		1,020	
	1	1	Apprentice	300		300	
			TOTAL ...	3,210		3,180	
			BINDERY.				
	1	1	Binding jamadar	570		540	
	1	1	Binder	336		324	
	1	1	Task-checker	1,020		1,020	
			Pay of substitutes	200		300	
			TOTAL ...	2,126		2,184	
			Branch Supervision* ...	7,376	7,344	7,344	7,108
			HAND COMPOSITION.				
Operatives—	4	4	Compositors	2,928		3,156	
			BINDERY.				
	1	1	Die-stamper	372		360	
			Pay of substitutes	190		160	
			TOTAL ...	562		520	
			Operatives* ...	3,490	3,676	3,676	2,670

* These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			GAYA JAIL PRESS—*contd.*	Rs.	Rs.	Rs.	Rs.
Reading Branch	1	1	Reader	1,224		1,200	
			Pay of substitute	90		180	
			Reading Branch* ...	1,314	1,380	1,380	1,524
Standing Formes	1	1	Standing forme-keeper and type-supplier ...	1,020		1,020	
			Pay of substitute	30		60	
			Standing Formes* ...	1,050	1,050	1,080	990
Allowances—Voted.			TRAVELLING ALLOWANCE	150		200	323
			Grain compensation allowance	...		...	...
			Other allowances	...		...	..
			Allowances—Voted* ...	150	150	200	323
Contingencies—Non-contract.			Telephone charges	200		200	
			Rents, rates and taxes	1,090		1,100	
			Liveries to peons	20		12	
			Postage and telegram charges	200		180	
			Office expenses and miscellaneous	160		108	
			Water-supply	480		500	
			Petty construction and repair	...		700	
			Repairs to plant and furniture	50		100	
			Deduct—Probable Savings	...		—300	
			Contingencies—Non-contract* ...	2,200	2,600	2,600	2,074
Additions to Plant and Furniture.			Customs duty on imported stores	890		300	
			Purchase of plant and furniture in India ...	1,110		1,700	
			Freight on plant and furniture	250		300	
			Additions to Plant and Furniture ...	2,250	2,300	2,300	3,981

*These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			GAYA JAIL PRESS—*contd.*	Rs.	Rs.	Rs.	Rs.
Stores—			Customs Duty on Imported Stores	1,000		1,625	
			Purchase of raw materials in India	5,800		6,000	
			Freight on raw materials	300		400	
			Country paper and binding materials ...	2,20,000		2,28,000	
			Freight on ditto	1,500		2,400	
			Stores* ...	2,28,600	2,33,000	2,38,425	2,21,082
			TOTAL—A.—PRESS PROPER ...	2,59,790	2,64,100	2,70,033	2,52,431
			B.—FORMS STORE.				
Pay of Establishment.	1	1	Store-keeper	1,248		1,248	
	4	4	Head Indent checker and 3 clerks	3,594		3,540	
	1	1	Despatcher			...	
	1	1	Ledger-keeper			...	
	3	3	Stock clerks...			...	
	1	1	Clerk	3,306		3,174	
	1	1	Apprentice	300		300	
	1	1	Peon	132		132	
			Pay of substitutes, etc.	350		326	
			Pay of Establishment* ...	8,930	8,720	8,720	9,545
Allowaces—Voted			Grain compensation allowance	...	...	...	...
			Allowances—Voted* ...	...	...	...	...
Contingencies—Non-contract.			Office expenses and miscellaneous	12		5	
			Liveries to peons	8		...	
			Postage and telegram charges	800		650	
			Postage and packing charges of forms packets ...	4,600		4,700	
			Freight on forms	1,000		1,200	
			Repairs to plant and furniture	...		...	
			Contingencies—Non-contract* ...	6,420	6,255	6,555	4,863
Additions to Plant and Furniture.			Purchase of plant and furniture	125		100	
			Additions to Plant and Furniture* ...	125	100	100	199
			TOTAL—B.—FORMS STORE ...	15,475	15,075	15,375	14,607

(Despatcher, Ledger-keeper, Stock clerks and Clerk are bracketed together against 3,306 and 3,174.)

*These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			GAYA JAIL PRESS—*contd.*	Rs.	Rs.	Rs.	Rs.
			PAY OF ESTABLISHMENT.				
C.—MECHANICAL—	1	1	Mechanical Engineer	3,600		3,600	
	1	1	Electrician	1,500		1,500	
			Pay of substitutes	345		600	
			Deduct—Probable savings	—800		—1,085	
			Branch Supervision ...	4,645	4,200	4,615	4,305
	1	1	Machine fitter mistry	840		840	
	1	1	Engine driver	1,020		990	
			Pay of substitutes	80		80	
			Auxiliaries ...	1,940	2,040	1,910	1,804
Allowances—Voted.			TRAVELLING ALLOWANCE	...		...	...
			Other allowances	...		...	...
			Allowances—Voted ...	...	...	...	...
Contingencies—Non-contract.			Maintenance charges of electric installation ...	1,800		1,500	
			Office expenses and miscellaneous	...		...	
			Repairs to plant and furniture	...		...	
			Contingencies—Non-contract* ...	1,800	1,500	1,500	1,609
Additions to Plant and Furniture.			Customs duty on imported stores	...		5	
			Purchase of plant and furniture in India ...	25		100	
			Freight on plant and furniture in India ...	5		15	
			Additions to Plant and Furniture* ...	30	120	120	21
Stores—			Purchase of raw materials in India	100		150	
			Freight on raw materials in India	10		10	
			Stores* ...	110	160	160	124
			TOTAL—C.—MECHANICAL ...	8,525	8,020	8,305	7,863

*These primary units of appropriation are also sub-heads.

56.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
			GAYA JAIL PRESS—*concld.*	Rs.	Rs.	Rs.	Rs.
			D.—TYPE FOUNDRY.				
Establishment—	1	1	Foreman stereo-typer	1,020		1,020	
			Pay of substitute	30		122	
			Establishment* ...	1,050	1,142	1,142	1,444
Additions to Plant and Furniture.			Customs duty on imported stores	15		...	
			Purchase of plant and furniture in India ...	...		...	
			Freight on plant and furniture in India ...	5		...	
			Additions to Plant and Furniture* ...	20	...	...	32
Stores—			Customs duty on imported stores ...	75		75	
			Purchase of raw materials in India	175		250	
			Freight on raw materials in India	25		25	
			Stores* ...	275	350	350	214
			TOTAL—D.—TYPE FOUNDRY ...	1,345	1,492	1,492	1,690
			Convict labour supplied to the Press ...	25,500	25,500	26,000	25,717
			TOTAL ...	3,10,635	3,14,187	3,21,205	3,02,308
Deduct—Printing work done for the Central Government.			**Deduct—Printing work done for the Central Government.***	...	...	...	...
			TOTAL—GAYA JAIL PRESS ...	**3,10,635**	**3,14,187**	**3,21,205**	**3,02,308**

56.—STATIONERY AND PRINTING—STATIONERY OFFICES AND STORES.

SUB-HEADS. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
STATIONERY OFFICE (PROVINCIAL).	4	4	Clerks	2,862		2,448	
	4	4	Servants	804		804	
	1	1	Pressman	480		480	
			Pay of substitute	190		190	
			Establishment ...	4,336	4,330	3,922	3,458
			Allowances	...		...	...
			Allowances—Voted ...	...	...	...	...
			Contingencies (Non-contract)	3,000		3,000	
			Contingencies—Non-contract ...	3,000	3,000	3,000	2,979
			TOTAL—STATIONERY OFFICES (PROVINCIAL).	**7,336**	**7,330**	**6,922**	**6,437**

56.—STATIONERY AND PRINTING—STATIONERY STORES—PROVINCIAL.

SUB-HEADS. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
STATIONERY STORES (PROVINCIAL).			Customs duty on imported stores	2,400		1,800	
			Purchase of stationery	1,10,700		90,000	
			Purchase of Chubb's locks	640		300	
			Freight on stationery	2,000		1,000	
			TOTAL—STATIONERY STORES (PROVINCIAL).†	**1,15,700**	**1,08,000**	**93,100**	**1,49,404**

56.—STATIONERY AND PRINTING—PURCHASE OF PLAIN PAPER TO BE USED WITH STAMPS.

SUB-HEADS. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs	Rs.	Rs	Rs.
			Cost of plain paper	48,500		34,000	
			Freight on plain paper	1,500		1,000	
			TOTAL—PURCHASE OF PLAIN PAPER, ETC. ...	**50,000**	**53,000**	**35,000**	**56,125**

* These primary units of appropriation are also sub-heads.

† This sub-head is also a primary unit of appropriation.

DEMAND No. 22.

MAJOR HEAD—57.—MISCELLANEOUS.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Miscellaneous.

Rs.1,02,885.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
COST OF BOOKS AND PERIODICALS—				
INDIAN LAW REPORTS AND LEGISLATIVE PUBLICATIONS.*	10,000	10,000	10,000	7,213
OTHER PUBLICATIONS*	4,728	6,610	5,000	3,930
TOTAL—COST OF BOOKS AND PERIODICALS ...	**14,728**	**16,610**	**15,000**	**11,143**
MINOR HEAD—DONATIONS FOR CHARITABLE PURPOSES—				
(*i*) CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS.	150	150	140	135
(*ii*) CHARGES FOR OTHER CHARITABLE PURPOSES	650	650	650	515
TOTAL DONATION, ETC. ...	**800**	**800**	**790**	**650**
SPECIAL COMMISSIONS OF ENQUIRY ...	...	**50**	...	**7,287**
PUBLICITY BOARD.				
Pay of Officers ... ... *Charged* ...	...	...	...	*14,783*
Pay of Officers ... ... Voted ...	4,650	9,301	8,400	96
Pay of Establishment ... ... Voted ...	3,220	6,436	7,176	3,129
Allowances ... ... *Charged* ...	...	*355*	...	*1,610*
Allowances ... ... Voted ...	470	1,649	5,284	1,228
Contingencies—Non-contract ... ... Voted ...	3,000	5,416	10,000	9,987
TOTAL PUBLICITY BOARD Voted ...	**11,340**	**22,802**	**30,860**	**14,440**
TOTAL PUBLICITY BOARD *Charged* ...	...	*355*	...	*16,393*
PETTY ESTABLISHMENT—				
A.—CIRCUIT HOUSES.				
Pay of Establishment ... ... Voted ...	300	300	420	391
Contingencies—Non-contract ... ... Voted ...	19,052	18,978	17,061	18,987
B.—MISCELLANEOUS ESTABLISHMENT ... Voted ...	...	20	120	120
C.—SECRETARIAT BUILDINGS ESTABLISHMENT.				
Pay of Establishment ... ... Voted ...	1,471	1,490	1,524	1,516
Contingencies—Non-contract ... ... Voted ...	6,611	6,800	7,062	6,927
TOTAL—PETTY ESTABLISHMENTS ...	**27,434**	**27,588**	**26,187**	**27,941**
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF.				
"A" CLASS LOAN WRITTEN OFF	5,000	6,000	3,000	...
OTHER LOANS AND ADVANCES WRITTEN OFF ...	800	7,600	800	...
TOTAL—IRRECOVERABLE LOANS, ETC. ...	**5,800**	**13,600**	**3,800**	**1,84,560**
RENTS, RATES AND TAXES ... ... Voted ...	**2,336**	**2,235**	**2,235**	...
CONTRIBUTIONS ... ... Voted ...	**(*a*)21,427**	**21,602**	**21,797**	**25,473**
MISCELLANEOUS COMPENSATIONS ... Voted ...	...	...	...	...
MISCELLANEOUS DURBAR CHARGES ... Voted ...	**5,400**	**5,950**	**5,400**	**1,796**
TOTAL—Carried over Voted	**89,265**	**1,11,237**	**1,06,069**	**2,73,280**
TOTAL—Carried over *Charged* ...	...	*355*	...	*16,393*

(*a*) Anjuman Imamia (Rs. 5,000).
Guaranteed Posts and Telegraph offices (Rs. 4,230).
Reclamations of Doms at Chauterwa (Rs. 10,320).
Contribution for Foreign State telegrams (Rs. 80).
Jharia Mines Board (Rs. 797).
Doranda Notified Area (Rs. 1,000).

*These sub-heads ar premary units of appropriation.

57.—MISCELLANEOUS—*contd.*

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...	Voted ...	89,265	1,11,237	1,06,069	2,73,280
	Charged ...	...	*355*	...	*16,393*
MINOR HEAD :—MISCELLANEOUS AND UNFORESEEN CHARGES.					
TRAVELLING ALLOWANCE OF OFFICIALS AND NON-OFFICIALS ATTENDING DURBAR.		500	300	500	115
REWARDS FOR DESTRUCTIONS OF WILD ANIMALS		2,000	2,450	2,450	1,159
CADET SHIPS AT THE INDIAN MILITARY ACADEMY		1,000	...	...	...
MISCELLANOUS CHARGES FOR THE TREATMENT OF PATIENT AT THE PASTEUR INSTITUTE.		6,000	6,000	6,000	5,624
OTHER UNFORESEEN CHARGES		4,000	3,14,187	4,000	3,73,102
TOTAL—MISCELLANEOUS AND UNFORESEEN CHARGES.		**13,500**	**3,22,937**	**12,950**	**3,80,000**
CHARGES IN ENGLAND—					
STERLING OVERSEAS PAY—					
High Commissioner	Voted ...	...	...	...	...
	Charged ...	...	*40*	...	*3,666*
STORES FOR INDIA—					
High Commissioner	Voted ...	...	...	...	172
	Charged ...	...	...	...	...
OTHER CHARGES—					
High Commissioner	Voted ...	120	120	120	73
	Charged ...	...	...	...	...
TOTAL—High Commissioner	Voted ...	**120**	**120**	**120**	**245**
	Charged ...	...		...	*3,666*
TOTAL—CHARGES IN ENGLAND.	Voted ...	**120**	**120**	**120**	**245**
	Charged ...	...	*40*	...	*3,666*
LOSS OR GAIN BY EXCHANGE	Voted ...	...	...	...	—1
	Charged ...	...		...	*—21*
TOTAL ...	Voted ...	(*a*) **1,02,885**	**4,34,294**	**1,19,139**	**6,53,524**
	Charged ...	...	*395*	...	*20,038*
TOTAL—57.—MISCELLANEOUS ...		(*b*) **1,02,885**	**4,34,689**	**1,19,139**	**6,73,562**

57.—MISCELLANEOUS—PUBLICITY BOARD.

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
PUBLICITY BOARD.	...	*Publicity Officer*	...		...	
		Pay of Officers—Charged ...	...	...	...	14,783
		Publicity Officer	4,650		8,400	
		Pay of officers—Voted	4,650	9,301	8,400	96
		Clerks and servants	3,220		7,176	
		Pay of Establishment ...	3,220	6,436	7,176	3,129
		TRAVELLING ALLOWANCE	...	...	...	*477*
		Cost of passages granted under the Superior Civil Services Rules, 1924.	...	*355*	...	*1,133*
		Allowances—Charged ...	...	*355*	...	*1,610*
		TRAVELLING ALLOWANCE	470		4,500	726
		Other allowances	...		784	502
		Allowances—Voted ...	470	1,649	5,284	1,228
		Miscellaneous contingencies	3,000		10,000	
		Contingencies—Non-contract ...	3,000	5,416	10,000	9,987
		TOTAL Voted ...	11,370	22,802	30,860	14,440
		Charged ...		*335*	...	*16,393*
		TOTAL—PUBLICITY BOARD ...	**11,340**	**23,157**	**30,860**	**30,833**

(*a*) This amount represents the amount of this demand.

(*b*) This amount in the total figure is the general abstractat page 10.

57.—MISCELLANEOUS.—PETTY ESTABLISHMENT.

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
CIRCUIT HOUSES	3	2	Chaukidars and servants	300		420	
			Pay of Establishment ...	300	300	420	391
			TRAVELLING ALLOWANCE	...	...		
			Grain compensation allowance	...	..		
			Other allowances	...	...		
			Allowances—Voted ...	...	...	...	
			Purchase of furniture				
			Contract contingencies				
			Furniture maintenance				
			Contingencies—Contract ...			...	
			Rents, rates and taxes	7,415		6,256	
			Purchase of furniture	2,000		2,000	
			Maintenance of furniture	598		565	
			Miscellaneous (non-contract)	9,009		8,240	
			Contingencies—Non-contract ...	19,052	18,978	17,061	18,987
			TOTAL—CIRCUIT HOUSES ...	**19,352**	**19,278**	**17,481**	**19,378**

57—MISCELLANEOUS—PETTY ESTABLISHMENT—*concld.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS ESTABLISH-MENT.			**Turkish Bath.**				
	1		Establishment	...		120	
			Contingencies	...		...	
			Grain compensation allowance	...		...	
			TOTAL—MISCELLANEOUS ESTABLISH-MENT.	...	20	120	120
SECRETARIAT BUILDINGS ESTABLISHMENT	2	2	Clerks	775		828	
	4	4	Servants	696		696	
			Temporary establishment	...		...	
			Pay of Establishment ...	1,471	1,490	1,524	1,516
			Grain compensation allowance	...		...	
			Other allowances	...		...	
			Allowances—Voted ...	..	...	...	
			Miscellaneous contingencies	6,611		7,062	
			Contingencies—Non-contract ...	6,611	6,800	7,062	6,927
			TOTAL—SECRETARIAT BUILDINGS ESTABLISHMENT.	**8,082**	**8,290**	**8,586**	**8,443**

(*a*) These minor heads are primary units of appropriation.

(*b*) This figure is the total figure in the General Abstract at page 10

DEMAND No. 23.

MAJOR HEAD—63—EXTRAORDINARY CHARGES.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Extraordinary charges—

Rs. ... ...

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO REVENUE— Voted			...	7,353
Charged ...			...	
EXPENDITURE IN CONNECTION WITH EARTHQUAKE—				
(A) FINANCIAL HELP TO DISTRICT BOARDS	3,16,000	35,04,000	30,00,000	19,11,573
(B) FINANCIAL HELP TO MUNICIPALITIES	1,47,000	8,24,000	8,50,000	2,10,788
(C) FINANCIAL HELP TO HOSPITAL COMMITTEES AND LEPER ASYLUMS.	1,47,000	2,30,000	2,50,000	1,37,463
(D) GRANTS TO AIDED SCHOOLS AND COLLEGES ...	68,000	98,164	68,206	2,11,026
(E) GRANTS TO UNAIDED SCHOOLS AND COLLEGES ...	3,965	17,830	19,634	65,125
(F) SPECIAL MEASURES FOR DEALING WITH SUGARCANE	...	...	...	714
(G) RELIEF ENGINEER AND TOWN ENGINEERS. Voted... ...	...	...	...	1,19,024
Charged ...	...	...	...	*34,077*
(H) INSPECTOR OF LOCAL WORKS FOR THE TIRHUT DIVISION. Voted ...	...	...	...	51,159
Charged ...	...	...	...	*16,360*
(I) AERIAL SURVEY OF THE DARBHANGA TOWN ...	...	...	...	1,715
(J) SPECIAL SURVEY TO WATCH WATERWAYS IN NORTH BIHAR.	...	...	...	4,660
(K) EARTHQUAKE DAMAGE REPAIRS TO BRIDGES ON THE BUKHTIARPUR-BIHAR ROAD.	...	557	...	6
(L) REPAIRS AND RESTORATION OF BUILDINGS OF THE CO-OPERATIVE INSTITUTIONS.	...	...	...	35,067
(M) CHIEF INSPECTOR OF LOCAL WORKS Voted ...	...	...	...	8,484
Charged ...	...	...	...	*5,308*
(N) SHARE OF NORTH BIHAR PUBLIC HEALTH DIVISION	...	...	...	19,112
(O) COST OF AUDIT ... ... Voted ...	...	...	...	14,812
Charged ...	...	...	...	*1,145*
TOTAL—EXPENDITURE IN CONNECTION WITH THE EARTHQUAKE.	6,81,965	46,74,551	41,87,840	28,47,648
Deduct—Amount transferred to Deposit Account of the balance of the fund for restoration of earthquake damages transferred from the Central Government.	—6,81,965	—46,74,551	—41,87,840	28,47,648
CHARGES IN ENGLAND	...	...	...	
Voted ...	...	...	...	
Charged ...	...	...	...	
TOTAL—CHARGES IN ENGLAND ...	...	...	...	
TOTAL—Voted ...	...	...	...	7,353
TOTAL—Charged ...	...	...	...	...
TOTAL—63—EXTRAORDINARY CHARGES ...	...	...	...	7,353

63—EXTRAORDINARY CHARGES—*contd.*

SUB-HEADS. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by **Primary units,** SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
RELIEF ENGINEERS AND TOWN ENGINEERS.			*Relief Engineer*	...	...	...	
			Town Engineer	...	...	...	
			Overseas pay	...	...	...	
			Pay of Officers—Charged	...	...	...	*26,520*
			Relief Engineer	...	...	...	
			Technical Assistant	...	...	...	
			Town Engineers	...	...	...	
			Assistant Engineers	...	...	...	
			Overseas pay	...	...	...	
			Deduct—Probable savings	...	...	...	
			Pay of Officers—Voted ...	...	...	...	45,388
			Clerks	...	...	...	
			Special pay	...	...	...	
			Servants	...	...	...	
			Deduct—Probable savings	...	...	...	
			Pay of Establishment ...	...	...	...	39,879
			TRAVELLING ALLOWANCE	...	...	...	13,024
			Cost of passages	...	...	...	
			Other allowances	...	...	...	
			Allowances—Voted ...	...	...	...	13,024
			TRAVELLING ALLOWANCE	...		...	*2,863*
			Cost of passages	...	...	...	
			Other allowances	...	...	...	*1,307*
			Allowances—Charged	...	...	...	*4,170*
			Contribution for passages—Charged ...	...	...	...	*3,387*
			Contract contingencies	...	...	...	
			Contingencies—Contract ...	...	...	...	
			Rents, rates and taxes				
			Temporary office and residential accommodation for Town Engineers.				
			Repairs and purchase of mathematical instruments, tents, stores, etc.				
			Miscellaneous contingencies				
			Contingencies—Non-contract ...	...	...	...	20,733
			TOTAL—Voted	...	...	...	1,19,024
			TOTAL—Charged	...	...	...	*34,077*
			TOTAL—RELIEF ENGINEERS AND TOWN ENGINEERS.	...	...	...	**1,53,101**

63—EXTRAORDINARY CHARGES—*concld.*

SUB-HEADS.	Strength. 1937-38.	Strength. 1938-39.	Details by Primary units, SECONDARY UNITS and Detailed Heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
INSPECTOR OF LOCAL WORKS.			*Inspector of Local Works*				
			Pay of Officers—Charged ...	...	...	...	*15,050*
			Personal Assistant to Inspector of Local Works 1(280).				
			Assistants to the Inspector of Local Works ...				
			Assistant Engineers				
			Deduct—Probable savings				
			Pay of Officers—Voted ...	...	...	...	20,548
			Draftsman and Estimators				
			Clerks				
			Servants				
			Leave salary				
			Deduct—Probable savings				
			Pay of Establishment ...				16,904
			TRAVELLING ALLOWANCE				
			Cost of passage				1,310
			Allowances—Charged	...	...	...	*1,310*
			TRAVELLING ALLOWANCE				
			Other allowances				9,347
			Allowances—Voted ...				9,347
			Miscellaneous contingencies—Non-contract ...				
			Contingencies—Non-contract ...	...	...	...	4,110
			Works				
			Construction and repairs ...	...	...	...	250
			TOTAL—Voted	...	...	...	51,159
			TOTAL—Charged	...	...	...	*16,360*
			TOTAL—INSPECTOR OF LOCAL WORKS	...	...	...	67,519
CHIEF INSPECTOR OF LOCAL WORKS.			*Chief Inspector of Local Works*				
			Pay of Officers—Charged ...	...	...	...	*4,214*
			Clerks				
			Servants				
			Estimators, Draftsman and Tracers				
			Pay of Establishment	...	...	...	6,642
			TRAVELLING ALLOWANCE				
			Cost of passage				
			Allowances—Charged	...	...	...	*1,094*
			TRAVELLING ALLOWANCE				264
			Other allowances				1,178
			Allowances—Voted	...	...	...	1,442
			Miscellaneous contingencies—Non-contract ...				
			Contingencies—Non-contract	...	...	...	400
			TOTAL—Voted	...	...	...	8,484
			TOTAL—Charged	...	...	...	*5,308*
			TOTAL—CHIEF INSPECTOR OF LOCAL WORKS.	...	...	...	**13,792**

DEMAND No. 24.

MAJOR HEAD—81.—CIVIL WORKS NOT CHARGED TO REVENUE.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Civil Works not charged to revenue—

Rs. 3,05,626.

SUMMARY BY SUB-HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
RECONSTRUCTION AND REPAIRS TO DAMAGED GOVERNMENT PROPERTY.					
ESTABLISHMENT ...	Voted ...	21,449	1,42,896	1,33,299	1,33,819
	Charged ...	*6,964*	*37,924*	*34,514*	*41,570*
ORIGINAL WORKS (IN CHARGE OF P. W. D.) ...	...	2,62,477	6,75,335	9,33,012	29,27,796
REPAIRS (DITTO) ...	...	10,500	53,984	50,768	87,963
ORIGINAL WORKS IN CHARGE OF OTHER DEPARTMENTS	...	...	352	...	2,448
REPAIRS ... DITTO	...	500	1,300	...	3,992
COMMUNICATIONS	...	...	5,525	12,400	1,38,758
TOOLS AND PLANT	...	725	1,390	2,850	559
SUSPENSE	...	—500	—8,923	—1,01,800	—1,46,022
GRANTS-IN-AID	...	...	...	...	...
MISCELLANEOUS CHARGES	...	...	16,312	7,800	34,173
DEDUCT—PROFIT ON STOCK	...	...	...	...	947
COST OF ACQUISITION AND PREPARATION OF SITE	...	...	400	...	15,219
Cost of acquisition of site for sale to Public	...	600	...	...	...
Clearance congested area in Muzaffarpur ...	...	25,000	...	...	...
DEDUCT—VALUE OF SALVAGED MATERIALS (IN CHARGE OF P. W. D.).		—15,125	—1,04,106	—27,796	—1,68,073
DITTO—OTHER DEPARTMENTS	...	...	...	...	—855
TOTAL	Voted ...	3,05,626	7,84,465	10,10,533	30,30,724
	Charged ...	*6,964*	*37,924*	*34,514*	*41,570*
TOTAL	...	3,12,590	8,22,389	10,45,047	30,72,294
DEDUCT—AMOUNT TRANSFERRED TO THE DEPOSIT HEAD BALANCE OF THE FUND FOR RESTORATION OF EARTHQUAKE DAMAGE TRANSFERRED FROM THE CENTRAL GOVERNMENT.	Voted ...	...	—1,99,304	—88,138	—15,15,362
	Charged ...	...	...	...	*—20,785*
TOTAL	...	...	—1,99,304	—88,138	—15,36,147
TOTAL	Voted ...	3,05,626	5,85,161	9,22,395	15,15,362
	Charged ...	*6,964*	*37,924*	*34,514*	*20,785*
TOTAL	...	3,12,590	6,23,085	9,56,909	15,36,147
ORIGINAL WORKS—BUILDINGS—NEW CONSTRUCTION MET WHOLLY FROM PROVINCIAL REVENUES.		...	...	...	...
RESIDENCES FOR OFFICERS WHO LIVED IN RENTED AND LEASED HOUSES BEFORE THE EARTHQUAKE.		...	1,41,283	1,20,177	3,43,934
COST OF ACQUISITION OF SITE FOR SALE TO PUBLIC	...	...	200	...	500
CLEARANCE OF CONGESTED AREA IN MUZAFFARPUR	...	...	1,58,637	1,81,000	13,140
CHARGE IN ENGLAND—					
STERLING OVERSEAS PAY—					
High Commissioner ...	Voted ...	...	...	...	...
	Charged ...	*530*	*2,160*	...	*1,008*
TOTAL—High Commissioner	Voted ...	...	...	...	...
	Charged ...	*530*	*2,160*	...	*1,008*
TOTAL—CHARGES IN ENGLAND	Voted ...	...	...	...	...
	Charged ...	*530*	*2,160*	...	*1,008*
LOSS OR GAIN BY EXCHANGE	Voted ...	...	...	...	...
	Charged ...	...	...	...	*— 5*
TOTAL	Voted ...	(a) **3,05,626**	**8,85,281**	**12,23,572**	**18,72,936**
	Charged ...	*7,494*	*40,084*	*34,514*	*21,788*
GRAND TOTAL	...	(b) **3,13,120**	**9,25,365**	**12,58,086**	**18,94,724**

(a) This figure represents the amount of this demand.
(b) This figure is the total figure in the General Abstract ...

JJ.—MISCELLANEOUS CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

MAJOR HEAD—83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
PAYMENTS OF COMMUTED VALUE OF PENSIONS—					
(I) PAYMENTS IN INDIA ...	Voted ...	2,70,000	2,80,000	2,05,000	1,42,487
	Charged ...	*50,000*	*40,000*	*1,00,000*	*36,523*
(II) PAYMENTS IN ENGLAND ...	Voted ...	...	...	...	...
	Charged ...	*50,000*	*58,840*	...	...
DEDUCT—**ORISSA'S SHARE OF COMMUTED VALUE OF PENSIONS SANCTIONED PRIOR TO 1ST APRIL 1936.**	Voted ...	—5,000	—15,100	—10,000	—8,756
	Charged ...	*—5,000*	*—10,000*	*—8,000*	*—6,899*
DEDUCT—**(1) CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE.**	Voted ...	—92,415	—89,336	—89,336	—86,368
	Charged ...	*—38,963*	*—37,753*	*—37,753*	*—36,582*
(2) RECOVERIES TOWARDS COST OF PENSIONS RELATING TO OTHER GOVERNMENTS.	Voted ...	...	...	...	...
(3) AMOUNT TRANSFERRED TO 55-A—COMMUTED VALUE OF PENSIONS FINANCED FROM ORDINARY REVENUES.	Voted ...	—2,65,000	—2,64,900	—1,95,000	—1,33,731
	Charged ...	*—95,000*	*—88,840*	*—92,000*	*—29,624*
TOTAL—83—PAYMENTS OF COMMUTED VALUE OF PENSIONS.	Voted ...	(a)—92,415	—89,336	—89,336	—86,368
	Charged ...	*—38,963*	*—37,753*	*—37,753*	*—36,582*
GRAND TOTAL	...	—1,31,378	—1,27,089	—1,27,089	—1,22,950

MAJOR HEAD—85.—PAYMENTS TO RETRENCHED PERSONNEL.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
CIVIL (NON-COMMERCIAL) DEPARTMENTS.					
PAYMENTS OF GRATUITIES TO RETRENCHED PERSONNEL.	Voted ...	...	3,728	...	2,752
	Charged ...	...	...	...	...
TOTAL—NON-COMMERCIAL DEPARTMENTS.	Voted ...	...	3,728	...	2,752
	Charged ...	...	...	...	...
IRRIGATION DEPARTMENT—	Voted	...	141	...	362
DEDUCT—**REPAYMENTS OUT OF REVENUE—**					
CIVIL—NON-COMMERCIAL DEPARTMENTS.	Voted	—4,834	—4,249	—4,423	—3,698
	Charged.	*—166*	*—1,671*	*—1,671*	*—1,671*
IRRIGATION DEPARTMENT	Voted...	—655	—776	—784	—704
CHARGES IN ENGLAND—					
High Commissioner ...	Voted	...	...	...	...
LOSS OR GAIN BY EXCHANGE	Voted	...	...	...	...
TOTAL	Voted	(a)—5,489	—1,156	—5,207	—1,288
	Charged	*—166*	*—1,671*	*—1,671*	*—1,671*
TOTAL—85—PAYMENTS, etc.	... ...	—5,655	—2,827	—6,878	—2,959

(a) Included under demand no. 20, page 228.

DEMAND No. 25.

MAJOR HEAD—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Loans and Advances—

Rs. 10,15,025.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	Rs.	Rs.	Rs.	Rs.
ADVANCES TO CULTIVATORS—				
ADVANCES UNDER THE LAND IMPROVEMENT LOANS ACT ...	40,000	40,000	50,000	23,097
ADVANCES UNDER THE AGRICULTURISTS' LOANS ACT ...	2,75,000	2,30,000	2,75,000	4,20,850
ADVANCES IN CONNECTION WITH EARTHQUAKE—				
ADVANCES TO PLANTERS AND ZAMINDARS	...	...	...	...
LOANS UNDER THE CO-OPERATIVE SOCIETIES ACT	...	30,000	30,000	30,000
TOTAL—ADVANCES TO CULTIVATORS ...	3,15,000	3,00,000	3,55,000	4,73,947
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	...	...	...	...
ADVANCES UNDER SPECIAL LAWS—				
ADVANCES UNDER BIHAR AND ORISSA PRIVATE IRRIGATION WORKS ACT (AT THE DISPOSAL OF REVENUE DEPARTMENT).	...	...	1,000	
ADVANCES UNDER THE EMBANKMENT ACT (AT THE DISPOSAL OF THE REVENUE DEPARTMENT).	...	} ...	} 730	
ADVANCES UNDER THE EMBANKMENT ACT (AT THE DISPOSAL OF THE IRRIGATION DEPARTMENT).	3,165	} 3,935	}	11,268
ADVANCES UNDER NATURAL CALAMITIES LOANS ACT—				
CLASS A	1,10,000	1,23,000	1,36,000	1,20,457
CLASS B	2,33,000	2,65,000	2,84,000	2,86,400
LOANS UNDER THE STATE AID TO INDUSTRIES ACT, 1923 ...	6,000	1,500	6,000	
TOTAL—ADVANCES UNDER SPECIAL LAWS ...	3,61,165	3,93,435	4,27,730	4,18,125
LOANS TO MUNICIPALITIES—				
PATNA CITY MUNICIPALITY	...	...	...	
BHAGALPUR "	22,000	...	...	...
HAZARIBAGH "	...	...	13,000	
BIHAR "	...	...	...	
JAMALPUR "	...	...	...	
DARBHANGA "	...	...	...	
DALTONGUNJ "	...	...	...	
PURNEA "	...	...	...	
ROSERAH "	...	...	...	
MONGHYR "	...	...	1,00,000	
TOTAL—LOANS TO MUNICIPALITIES ...	22,000	5,750	1,13,000	9,929
Carried over ...	6,98,165	6,99,185	8,95,730	9,02,001

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—*concld.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	6,98,165	6,99,185	8,95,730	9,02,001
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—				
JHARIA WATER BOARD	...	...	...	
BHAGALPUR DISTRICT BOARD	...	...	...	
MUZAFFARPUR " "	...	56,000	56,000	
PATNA " "	50,000	1,00,000	...	
PURNEA " "	...	...	...	
GAYA " "	...	...	...	
HAZARIBAGH " "	...	...	...	
RANCHI " "	...	...	...	
PATNA ADMINISTRATION COMMITTEE	...	...	...	
MOHSIN FUND FOR PAYMENT OF SCHOLARSHIPS	1,360	1,360	1,360	
TOTAL—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES ...	51,360	1,57,360	57,360	1,31,360
MISCELLANEOUS LOANS AND ADVANCES*	...	...	...	
RESERVE	50,000	...	50,000	
TOTAL—LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	7,99,525	8,56,545	10,03,090	10,33,361
LOANS TO GOVERNMENT SERVANTS—				
HOUSE BUILDING ADVANCES	75,000	75,000	75,000	
ADVANCES FOR PURCHASE OF MOTOR CARS	1,35,000	1,35,000	80,000	
ADVANCES FOR PURCHASE OF OTHER CONVEYANCES ...	1,500	1,500	500	
PASSAGE ADVANCES	2,000	2,000	2,000	
OTHER ADVANCES	2,000	5,750	1,000	
TOTAL—LOANS TO GOVERNMENT SERVANTS ...	2,15,500	2,19,250	1,58,500	
TOTAL—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS.	(a) 10,15,025	10,75,795	11,61,590	10,33,361

* This minor head is also a primary unit of appropriation.
The sub-heads under this major head are also primary units of appropriation.
(a) This amount represents the amount of the demand and is also the figure in the General Abstract at page 11.

DEMAND No. 26.

MAJOR HEAD—DEPOSITS AND ADVANCES—ADVANCES NOT BEARING INTEREST.

Estimate of the charges that will come in course of payment during the year ending 31st March 1939 in respect of Advances not bearing interest—

Rs. 1,63,000.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE—				
CIVIL ADVANCES	1,58,000	1,60,000	(a) 2,16,000	
SPECIAL ADVANCES	5,000	10,000		
TOTAL—DEPOSITS AND ADVANCES—ADVANCES NOT BEARING INTEREST.	(b) 1,63,000	1,70,000	2,16,000	

(a Includes Rs. 2,000 on account of "special advances"
(b) This amount represents the amount of this demand.

APPENDICES.

APPENDIX A.

39.—PUBLIC HEALTH—WORKS.

Details of the Budget Estimate for Original Major Works for 1938-39—(*See* p. 174).

Head of classification.	Executive division.	Item no.	Locality.	Description of works.	Amount of sanctioned estimate.	Outlay.		Grant for 1938-39.			Item no.
						Actual to end of 1936-37.	Probable during 1937-38.	Work in progress.	Work not commenced.	Total.	
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Public Health	Drainage Division	1	Bhagalpur...	Reorganization of the water-supply scheme, Central Jail at Bhagalpur.	25,853	...	20,000	5,853	...	5,853	1
	Ditto ...	2	Patna ...	Patna University drainage and sewerage	52,200	19,960	29,140	3,100	...	3,100	2
	Ditto ...	3	Do. ...	Bihar College of Engineering—Sewerage and Sanitary installation.	22,273	8,574	8,490	3,000	...	3,000	3
	Public Health Division, Patna.	4	Do. ...	Providing meter to the various holdings in the Patna University area.	10,058	...	5,000	5,058	...	5,058	4
				TOTAL—PUBLIC HEALTH WORKS—MAJOR WORKS.	1,10,384	28,534	62,630	17,011	...	17,011	

Each work on this page is a primary unit of appropriation.

APPENDIX B.

Statement showing progressive utilization of the proceeds of taxation imposed under the Motor Vehicles Taxation Acts.

Year.	Receipts.					Expenditure.							Included in closing balance as reserves for—	
						District Boards, 50 per cent.								
	Balance at the beginning of the year.	Total receipts during the year.	Cost of collection.	Net receipts available for distribution.	Municipalities, 20 per cent.	Grants for ordinary road maintenance, etc.	Special grants for original bridging projects.	Special grants for flood damage repairs.	Total (district boards).	Total amount distributed during the year.	Balance at the end of the year.	Original bridging projects.	Flood damage repairs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1931-32 (including the last quarter of 1930-31).	2,55,045	5,65,693	65,125	7,55,613	82,350	2,88,201	...	...	2,88,201	3,70,551	3,85,062	...	...
Accounts, 1932-33	3,85,062	4,57,673	48,000	7,94,735	86,000	3,16,680	2,384	...	3,19,064	4,05,064	3,89,671	1,72,409	...
Accounts, 1933-34	3,89,671	4,46,769	48,000	7,88,440	50,732	2,60,074	12,590	6,000	2,78,664	3,29,396	4,59,044	2,19,634	...
Accounts, 1934-35	4,59,044	5,24,392	48,000	9,35,436	85,352	2,88,548	2,275	72,000	3,62,823	4,48,175	4,87,261	2,00,000	...
Accounts, 1935-36	4,87,261	5,41,869	53,000	9,76,130	1,33,374	4,83,495	...	50,000	5,33,495	6,66,869	(a) 3,09,261	2,00,000	...
Accounts, 1936-37	(b) 2,38,761	5,04.780	44,100	6,99,441	77,248	1,92,452	..	25,000	2,17,452	2,94,700	(c) 4,04,741	1,60,000	15,000
Revised, 1937-38...	4,04,741	5,12,668	44,300	8,73,109	1,10,336	3,22,731	1,50,000	15,000	4,87,731	5,98,067	2,75,042	{ (d) 10,000 (e) 87,235 }	40,000
Budget, 1938-39 ...	2,75,042	5,12,668	44,300	7,43,410	1,21,235	3,33,396	10,000	..	3,43,396	4,64,631	2,78,779	1,60,000	40,000

(a) and (b) The difference between the closing balance of 1935-36 and the opening balance of 1936-37 is due to the separation of Orissa.

(c) This includes withheld grants of 1936-37, amounting to Rs. 1,16,540.

(d) Balance of the previous reserve of Rs. 1,60,000 not allotted in 1936-37.

(e) 15 per cent of the net receipts available for distribution in 1937-38.

APPENDIX C.

PART I.

Progressive utilization of the annual assignments to and of the balance of the Famine Insurance Fund.

Year.	Grant of the year.	Receipts from sources other than the annual grant.		Expenditure.			Net credit (+) or debit(—) on account of takavi loans.	Net result of the year's transactions, credit (+), debit (—).	Balance at credit from the commencement of the scheme to the end of the year.
		Interest on balances of the Fund.	Interest on takavi loans granted from the Fund.	On famine relief.	On protective irrigation works.	On other protective works.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1921-22 ...	11,62,000	...	3,037	42,829	18,169	...	—2,63,731	+8,40,308	8,40,308
Ditto, 1922-23 ...	11,62,000	45,677	27,624	...	14,046	...	+1,49,025	+13,70,280	22,10,588
Ditto, 1923-24 ...	11,62,000	1,03,073	8,334	86,489	10,210	7,307	—1,20,190	+10,49,211	32,59,799
Ditto, 1924-25 ...	11,62,000	1,31,345	16,567	...	4,820	3,492	—4,76,712	+8,24,888	40,84,687
Ditto, 1925-26 ...	11,62,000	1,86,609	23,930	15,264	22,123	8,521	+2,13,151	+15,39,782	56,24,470
Ditto, 1926-27 ...	11,62,000	1,99,632	23,817	56,015	34,119	7,926	—3,80,771	+9,06,618	65,31,088
Ditto, 1927-28 ...	11,62,000	2,25,594	19,946	1,73,290	13,704	6,995	—7,02,461	+5,11,090	70,42,178

Progressive utilization of the annual assignments to and of the balance of the Famine Relief Fund.

Year.	Assignment for the year.	Receipts from other sources than the annual assignment.					Expenditure on Famine Relief.	Withdrawals from the Fund for expenditure on objects other than Famine Relief.					Balance in the Fund at the end of the year.
		Interest on balances of the Fund.	Interest on advances to Provincial Loan Account.	Interest on advances for financing commutation of pensions.	Repayment of advances to Provincial Loan Account.	Repayment of advances for financing commutation of pensions.		For advances to Provincial Loan Account.	Expenditure on protective Irrigation works.	For repayment of advances from the Provincial Loan Fund.	For financing commutation of pensions.	For other objects to be specified.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1928-29	...	2,41,282	...	...	...	...	...	9,18,606	...	4,99,960	...	...	58,64,894
Accounts, 1929-30	...	2,29,777	36,744	...	1,69,602	...	...	12,43,271	...	...	...	8,00,000	42,57,746
Accounts, 1930-31	...	2,43,622	85,907	...	4,03,647	...	...	3,06,409	...	...	...	...	46,84,513
Accounts, 1931-32	...	2,28,942	85,178	...	4,76,130	...	...	5,96,600	...	...	...	20,00,000	28,78,163
Accounts, 1932-33	...	1,42,013	94,305	...	6,85,287	...	...	1,96,066	...	...	2,64,065	...	33,39,637
Accounts, 1933-34	...	1,06,502	73,676	12,540	6,48,550	22,677	...	6,66,209	...	...	3,21,719	...	32,15,654
Accounts, 1934-35	...	61,861	65,934	21,501	5,96,469	50,182	...	14,46,303	...	...	2,96,552	4,52,000	18,16,746
Accounts, 1935-36	...	42,023	74,840	26,988	6,15,670	78,578	...	4,45,766	...	...	2,67,040	1	19,42,038
Accounts, 1936-37	...	37,469	62,562	30,331	6,51,457	1,05,354	...	4,43,947	...	...	...	9,99,958	13,85,306

APENDIX C—*concld.*

PART II.

Bihar Famine Relief Fund.

Account A—Cash Balance.

Year.	Receipts.				Expenditure.			Balance at the end of the year.
	Amount withdrawn from the balance in the Famine Relief Fund and credited to the Bihar Famine Relief Fund.	Transfer from the Revenue Account.	Interest receipts.	Received from Investment account, sale of securities.	Expenditure on Famine Relief (Transfer to Revenue Account).	Payments of advance interest on securities purchased.	Transfer to Investment account (purchase of securities.)	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37 ...	9,99,958	...	...	...	...	...	(a)9,85,096	...
Revised, 1937-38 ...	...	...	44,750	...	...	...	44,708	42
Budget, 1938-39 ...	...	...	46,580	...	20,000	...	26,580	42

(a) This figure does not tally with that in column 2 because at the time of purchase of securities of nominal value of Rs. 8,90,300 for Rs. 9,85,096 a payment of advance interest of Rs. 14,862 had to be made, which interest was subsequently recovered in the interest receipts of 1937-38 and invested.

Account B—Investment account.

Year.	Opening Balance.	Receipts.			Payments.			Closing Balance.
		Received from Account A (cash balance) for investment.	Gain on realisation of Securities.	Total.	Transfer to Account A (cash balance) on sale of securities.	Loss on realisation of Securities.	Total.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37 ...	...	...	...	...	...	...	...	9,85,096
Revised, 1937-38 ...	9,85,096	44,708	...	44,708	...	...	...	10,29,804
Budget, 1938-39 ...	10,29,804	26,580	...	26,580	...	...	...	10,56,384

Account C—Details of investment.

Year.	Opening Balance.			Closing Balance.		
	Securities held by the Fund at the commencement of the year.			Securities held by the Fund at end of the year.		
	Nominal value.	Purchase price.	Market value.	Nominal value.	Purchase price.	Market value.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37	...	...	...	8,90,300	9,85,096	9,65,419 (b)
Revised, 1937-38	8,90,300	9,85,096	9,65,419 (b)	9,31,600	10,29,804	10,01,470 (c)
Budget, 1938-39	9,31,600	10,29,804	10,01,470 (c)	9,56,100	10,56,384	10,08,65 (d)

	Rs. a. p.	
(b) Calculated at the rate of	108 7 0	per cent.
(c) " " " "	107 8 0	per cent (Estimated value on 31st March 1938).
(d) " " " "	105 8 0	per cent (Estimated value on 31st March 1939).

APPENDIX D.

Account of receipts and expenditure out of the Famine Fund Deposit Account.

Year.	Opening balance.	Receipts.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1937-38	20,00,000	...	...	20,00,000
Budget, 1938-39	20,00,000	...	...	20,00,000

This Deposit account will be opened for the first time in the accounts of 1937-38.

APPENDIX E.

Account of receipts and expenditure of the Pension Equalisation Fund.

Year.	Opening balance.	Receipts on account of pension contribution from Orissa.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1937-38	...	(*a*) 2,71,474	(*c*)	2,71,474
Budget, 1938-39	2,71,474	1,29,000	(*d*)	4,00,474

(*a*) and (*b*)—Transferred from the following heads in Revenue Account—

	Current.	Revised.	Budget.
	Rs.	Rs.	Rs.
XXXVI—Miscellaneous Departments—Refund ...	...	(*e*) 48,474	...
55—Superannuation Allowances and Pensions—Transfer to Pension Equalisation Fund	2,44,513	(*f*) 2,23,000	1,29,000
Total ...	2,44,513	2,71,474	1,29,000

(*c*) and (*d*)—Transferred to the Revenue account and Credited to the following head as reduction of expenditure—

55—Superannuation Allowances and Pensions—Deduct amount met from Pension Equalisation Fund ... ...

(*e*) This sum represents Bihar's share of the Boiler Inspection Fund balance credited to Provincial Revenues in 1936-37, transferred to the Pension Equalisation Fund in the accounts of 1937-38.

(*f*) Includes Rs. 1,03,000 on account of contributions for the year 1936-37 and Rs. 1,20,000 for the year 1937-38. The sum will be required to meet that part of pensions of Boiler Inspector's earned by service before their transfer to Bihar.

APPENDIX F.

Account of receipt and expenditure out of the Subventions from the Central Road Development Account.

Year.		Opening balance.	Subventions from the Central Road Development Account.	Expenditure on road development projects.	Balance at the end of the year.
		Rs.	Rs.	Rs.	Rs.
Accounts, 1930-31 ...	...	...	4,30,000	7,994	4,22,006
Accounts, 1931-32 ...	...	4,22,006	1,25,000	2,43,531	3,03,475
Accounts, 1932-33 ...	...	3,03,475	6,81,150	4,25,251	5,59,374
Accounts, 1933-34 ...	...	5,59,374	3,11,635	2,81,075	5,89,934
Accounts, 1934-35 ...	...	5,89,934	6,04,815	3,52,030	8,42,719
Accounts, 1935-36	Ordinary ...	8,42,719	3,64,260	2,03,184	10,03,795
	Reserve ...	...	2,07,947	2,07,947	...
Accounts, 1936-37	Ordinary ...	(a) 9,24,611	3,43,014	55,023	12,12,602
	Reserve ...	...	3,26,005	3,26,005	...
Revised, 1937-38	Ordinary ...	12,12,602	(b)	(c) 11,000	12,01,602
	Reserve ...	...	1,60,355	(d) 1,60,355	...
Budget, 1938-39	Ordinary ...	12,01,602	(b)	(e) 8,25,000	3,76,602
	Reserve ...	...	1,40,422	(f) 1,40,422	...

(*a*) The difference between the closing balance of 1935-36 and the opening balance of 1936-37 is due to the allotment of Rs. 79,185 to the Government of Orissa from the free balance of ordinary subvention.

(*b*) The estimated share of the Provincial Government for the year 1937-38 is Rs. 3,15,000 but this amount will not be required for expenditure during 1937-38, as there is sufficient balance in the hands of the Provincial Government. The Central Government will hand over the amount to the Provincial Government only when required for expenditure.

(*c*), (*d*), (*e*) and (*f*)—

Transferred to the Revenue Account and credited to the following head—	Current.	Revised.	Budget.
XXXIX—Civil Works—Transfer from Central Road Fund—	Rs.	Rs.	Rs.
Ordinary	9,000	11,000	8,25,000
Reserve	1,55,486	1,60,355	1,40,422
Total	1,64,486	1,71,355	9,65,422

In the Revenue Account provision has been made under the following heads—

50—Civil Works—[Projects financed from subventions from the Central Road Fund].			
Original Works—			
Communications—			
Ordinary	9,000	9,000	..
Reserve	92,485	82,250	65,422
Grants-in-aid—			
Ordinary	..	..	8,17,000
Reserve	63,001	78,105	75,000
Establishment—			
Ordinary	..	2,000	8,000
Total	1,64,486	1,71,355	9,65,422

APPENDIX G.

Account of receipt and expenditure out of grants for economic development and improvement of rural areas.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1935-36...	...	(*a*) 9,67,500	(*b*) 1,57,120	8,10,380
Accounts, 1936-37...	8,10,380	...(*c*)	2,48,064	5,62,316
Revised, 1937-38	5,62,316	...	(*e*)4,45,216	1,17,100
Budget, 1938-39	1,17,100	(*d*)2,90,260	(*e*)4,07,360	...

(*a*) Out of the total grant of Rs. 12,50,000 received from the Central Government in the year 1935-36 Rs. 2,82,500 was allotted to the new province of Orissa. Of the latter amount Rs. 32,082 was spent in the Orissa Division in the year 1935-36.

(*b*) Excluding the amount of Rs. 32,082 spent in the Orissa Division in the year 1935-36.

(*c*) The allotment from the Central Government to Bihar in 1936-37 was Rs. 12,00,000. Out of this allotment sums will be placed at the disposal of the provincial Government when required to meet expenditure after the balance in the hands of the provincial Government have been spent. The allotment is intended to last for a four or five year programme.

(*d*) Out of the 1936-37 allotment. No fresh allotment was received from the Central Government for 1937-38.

(*e*) Transferred to the Revenue account and credited to the following heads :—

	Current.	Revised.	Budget.
	Rs.	Rs.	Rs.
XXXI.—Co-operation—Miscellaneous receipts —Transfer from the deposit account of grants for economic development and improvement of rural areas.	7,360	7,216	7,360
XLVI.—Miscellaneous—Transfer from the deposit account of grants for economic development and improvement of rural areas.	6,96,587	4,38,000	4,00,000
Total ..	7,03,947	4,45,216	4,07,360

In the revenue account provision has been made for expenditure under the following heads :—

	Current.	Revised.	Budget.
42—Co-operation—Other Charges—Village Welfare Scheme.	7,360	7,216	7,360
25—General Administration—Miscellaneous—Expenditure from rural reconstruction grants.	6,96,587	4,38,000	4,00,000
Total ..	7,03,947	4,45,216	4,07,360

APPENDIX H.

Account of receipt and expenditure out of the grants made by the Imperial Council of Agricultural Research.

Year.	Opening balance.	Grant by the Imperial Council of Agricultural Research.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1932-33 ...	13,734	1,19,636	1,23,908	9,462
Accounts, 1933-34 ...	9,462	80,117	85,237	4,342
Accounts, 1934-35 ...	4,342	80,790	82,091	3,041
Accounts, 1935-36 ...	3,041	1,26,591	1,22,216	7,416
Accounts, 1936-37 ...	7,416	1,08,717	1,14,414	1,719
Revised, 1937-38 ...	1,719	(a) 1,29,377	(b) 1,31,096	..
Budget, 1938-39 ...	..	1,01,767	(c) 1,01,767	..

(a) Includes Rs. 21,016 to cover unadjusted expenditure of 1936-37.

(b) and (c) Transferred to the Revenue account and credited to the following heads :—

	Current.	Revised.	Budget.
	Rs.	Rs.	Rs.
XXIX—Agriculture—Agricultural receipts—Contribution from the Imperial Council of Agricultural Research for Agricultural experiment	93,734	1,21,550	1,01,184
XXX—Veterinary—Other receipts—Contribution from the Government of India for veterinary investigation scheme	1,410	9,546	583
Total ...	95,144	1,31,096	1,01,767

In the Revenue account provision for expenditure has been made under the following heads :—

	Current.	Revised, 1937-38.	Budget, 1938-39.
	Rs.	Rs.	Rs.
40.—Agriculture—Agricultural experiments—Expenditure in connection with research work—	(d)	(d)	(d)
Rice Research Scheme	21,837	28,241	29,602
Sugarcane Research Station	27,160	27,835	27,871
Scheme for Economic enquiry into cost of production of crops, etc.	3,615	2,282	...
Scheme for possibilities of manufacturing Khandesari Sugar	1,306	1,306	...
Marketing scheme	20,368	20,518	20,972
Fruit Research Scheme	14,218	15,364	17,279
Scheme for analysis of indigenous fodder ...	4,790	4,788	4,980
Scheme for investigation into sunn hemp	440	200	480
41.—Veterinary—Other charges—			
Veterinary investigation scheme	1,410	9,546	583
Total ...	95,144	1,10,080	1,01,767

(d) Excluding the local Government's share of expenditure.

APPENDIX I.

Account of receipt and expenditure out of grants for development of sericulture industry.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1935-36...	...	6,158	4,661	1,497
Accounts, 1936-37...	1,497	10,590	10,288	1,799
Revised, 1937-38	1,799	10,101	(a) 10,804	1,096
Budget, 1938-39	1,096	9,708	(b) 10,792	12

(*a*) and (*b*) Transferred to the Revenue account and credited to the following heads :—

	Current. Rs.	Revised. Rs	Budget. Rs.
XXXII.—Industries—Industries—Grants from the Government of India—Development of Sericulture	10,372	10,804	10,792
Total ...	10,372	10,804	10,792

In the Revenue account provision for expenditure has been made under the following heads :—
43—Industries—Industries—
C—Industrial Development—

	Current. Rs.	Revised. Rs.	Budget. Rs.
Sericulture—			
(I) Ranchi eri seed supply centre ...	5,900	6,320	6,320
(II) Seed supply and Research station for Tasar Silk rearers	4,472	4,484	4,472
Total	10,372	10,804	10,792

APPENDIX J.

Account of receipt and expenditure out of the grants for development of handloom industry.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1934-35	...	23,000	99	22,901
Accounts, 1935-36	22,901	52,500	61,791	(a) 13,610
Accounts, 1936-37...	(a) 11,705	41,800	48,633	4,872
Revised, 1937-38	4,872	45,800	(b) 50,672	...
Budget, 1938-39	...	54,738	(c) 54,738	...

(*a*) The difference between the closing balance of 1935-36 and the opening balance of 1936-37 is due to the transfer of Rs. 1,905 to the Government of Orissa.

(*b*) and (*c*) Transferred to the Revenue account and credited to the following heads :—

	Curent. Rs.	Revised. Rs.	Budget. Rs.
XXXI—Co-operation—Miscellaneous receipts—Grants from the Government of India for the development of handloom industry	8,000	6,625	8,138
XXXII—Industries—Industries—Grants from the Government of India—Development of handloom industry ...	33,800	44,047	46,600
Total ...	41,800	50,672	54,738

In the Revenue account provision has been made for expenditure under the following heads :—

42.—Co-operation credit—Development of handloom industry (organisation of weavers' Co-operative societies) ...	8,000	6,625	8,138
43.—Industries—Industries—			
Direction	1,560	1,554	1,560
Marketing organization	32,240	42,493	45,040

Total

APPENDIX K.

Account of receipt and expenditure out of grants from the Sugar Excise Fund.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1934-35	...	15,424	14,065	1,359
Accounts, 1935-36	1,359	1,35,959	82,122	55,196
Accounts, 1936-37	55,196	3,14,164	1,99,156 (a)	1,70,204
Revised, 1937-38	1,70,204	95,802	2,66,006 (b)	...
Budget, 1938-39	...	2,55,820	2,55,820	...

Allotment to Bihar in	Rs.
1934-35 } 1935-36 }	2,19,258
1936-37	2,46,500
1937-38	3,42,000

(a) and (b) Transferred to the Revenue Account and Credited to the following heads :—

	Current.	Revised.	Budget.
	Rs.	Rs.	Rs.
XXIX—Agriculture—Agricultural receipts—Grants from Government of India for improvement of Sugarcane cultivation	1,45,568	1,19,558	1,41,039
Ditto—for entomological section	...	16,890	18,615
XXXI—Co-operation—Miscellaneous receipts—Grants from the Government of India for organization of Cane growers' Co-operative Societies	82,368	82,368	52,368
XXXII—Industries—Industries—Miscellaneous—Contribution from Government of India Sugar Excise Fund ...	44,830	47,190	43,798
Total ...	2,72,766	2,66,006	2,55,820

In the Revenue account and in the Provincial loan account, provision has been made on the expenditure side under the following heads :—

	Current.	Revised.	Budget.
40—Agriculture—Agricultural experiments—Improvement of the Sugarcane cultivation	1,19,558	1,19,558	1,41,039
40—Agriculture—Agricultural Experiments—Entomological section	19,010	16,890	18,615
42—Co-operation—Organization and operation of Cane-growers' Co-operative Societies	52,368	52,368	52,368
43—Industries—Industrial Development—Expenditure in connection with Sugarcane Act, 1934	44,830	47,190	43,798
Loans and Advances by Provincial Government—Loans under the Co-operative Credit Societies Act	30,000	30,000	...
Total ...	2,65,766	2,66,006	2,55,820

APPENDIX L.

Account of receipt and expenditure out of grant for Co-operative Training and Education

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1935-36	...	41,200	1,656	39,544
Accounts, 1936-37	{ 39,541 (a)1,600	...	12,825	28,319
Revised, 1937-38	28,319	...	(b 22,914	5,405
Budget, 1938-39	5,405	18,184	(c)23,589	...

(a) Transfered from the grant for village welfare scheme.

(b) and (c) Transferred to the Revenue account and credited to the following heads :—

	Current.	Revised	Budget.
	Rs.	Rs.	Rs.
XXXI—Co-operation—Miscellaneous receipts. ...	22,877	22,914	23,589
In the Revenue Account provision has been made under the following heads :—			
42—Co-operation—Other charges—Co-operative Training and Education.	22,877	22,914	23,589

APPENDIX M.

Account of receipt and expenditure out of the Deposit account of the balance of the fund for restoration of earthquake damage transferred from the Central Government.

Year.	Opening balance.	Receipts on account of sale proceeds of land, etc.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37...	99,82,685	23,115	44,48,801	55,56,999
Revised, 1937-38	55,56,999	10,000	(a) 49,05,034	6,61,965
Budget, 1938-39	6,61,965	20,000	(b) 6,81,965	...

	Current.	Revised.	Budget.
	Rs.	Rs.	Rs.
(a) and (b) Transferred to the Revenue Account and credited to the following heads in reduction of expenditure.			
63—Extraordinary charges	41,87,840	46,74,551	6,81,965
81—Civil Works not charged to Revenue	88,138	1,99,304	...
82—Other provincial works not charged to Revenue ...	27,572	31,179	...
Total ...	43,03,550	49,05,034	6,81,965

APPENDIX N.

Account of receipt and expenditure in Bihar out of the grant from the Government of India for Cottage and Small Scale Woollen Industries.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts 1936-37	...	8,850	...	8,850
Revised, 1937-38	8,850	11,000	(a)19,850	...
Budget, 1938-39	...	11,100	(b)11,100	...

—	Current.	Revised.	Budget.
	Rs.	Rs.	Rs.
(*a*) and (*b*) Transferred to the Revenue Account and credited to the following heads :—			
XXXII-Industries—Industries—Grant from the Government of India—Cottage and Small Scale Woollen industries.	18,629	19,850	11,100(*c*)
In the revenue account provision has been made under the following heads :—			
43-Industries—Industries—C.-Industrial Development—Cottage and Small Scale Woollen Industries.	18,629	19,850	11,100(*c*)

(*c*) The figure in the Revenue Account is Rs. 17,100, as a sum of Rs. 6,000 was added to the Budget in the second edition. The figure in Deposit Account, viz, Rs. 11,100, was, however, left unaltered so as to avoid a lot of petty changes in several other places.

APPENDIX O.

Account of receipts and expenditure out of grant made by the Indian Central Jute Committee.

Year.	Opening balance.	Receipts (Grant from the Central Jute Committee).	Expenditure.	Balance at end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Revised, 1937-38	...	5,849	(a)5,849	...
Budget, 1938-39	...	13,181	(b)13,181	...

	Current.	Revised.	Budget.
	Rs.	Rs.	Rs.
(*a*) and (*b*) Transferred to the Revenue Account and credited to the following heads :—			
XXIX-Agriculture—Agricultural receipts—Grant from the Indian Central Jute Committee for special Agricultural staff for the jute districts.	...	5,849	13,181
In the Revenue Account provision has been made under the following heads :—			
40-Agriculture—Agricultural experiment—Scheme for the employment of special Agricultural staff for jute districts.	...	5,849	13,181

APPENDIX P.

Account of receipts and expenditure out of "Unfunded Debt—State Provident Funds".

Year.		Opening balance.	Receipts.	Expenditure.	Balance at end of the year.
		Rs.	Rs.	Rs.	Rs.
Revised, 1937-38	..	..	24,86	19,64	+5,22
Budget, 1938-39	..	+5,22	25,49	17,94	+12,77

Liabilities taken over by the Provincial Government from the Government of India on the 1st April 1937, as a result of the Niemeyer award, amounted to 1,54,13. The total liability of the Province on this account is, therefore, estimated at end of 1938-39 as Rs. 1,66,90.

APPENDIX Q.

Account of the Cash Balance Investment Account.

Year.		Amount invested at beginning of year. (a)	(Receipts) from repayment of investments.	Investments.	Balance remaining invested at end of the year. (a)
		Rs.	Rs.	Rs.	Rs.
Revised, 1937-38	..	..	2,04,00	2,62,00	58,00
Budget, 1938-39	..	58,00	1,88,00	1,65,00	35,00

(a) Amounts invested in treasury bills and Government securities.

APPENDIX R.

Account of receipts and outgoings out of funds in the custody of the Provincial Government.

Year.		Opening balance.	Receipts.	Outgoings.	Balance at end of the year.
		Rs.	Rs.	Rs.	Rs.
Revised, 1937-38	..	..	3,96,52	3,98,40	(—)1,88
Budget, 1938-39	..	—1,88	3,89,51	3,88,63	(—)1,00

Liabilities taken over by the Provincial Government from the Government of India on the 1st April 1937 as a result of the Niemeyer award, amounted to 1,07,03. The total liability of the Province on this account is, therefore, estimated at end of 1938-39 at Rs 1,06,03.

APPENDIX S.

ESTIMATE OF DEBT, DEPOSITS, Etc.,

FOR

1938-39.

(The figures in this Appendix are in thousands of rupees except where otherwise stated).

RECEIPTS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Account 1936-37
N—PUBLIC DEBT—				
Debt raised in India—				
I.—Permanent Debt	..	..	..	
II.—Floating Debt—				
Treasury Bills	..	..	..	
Other Floating Loans	..	..	..	
III.—Loans from the Central Government ..	..	..	..	
TOTAL ..	..	..	..	
O—UNFUNDED DEBT—				
Special Loans	..	..	..	
Deposits of Service Funds	..	..	..	
State Provident Funds	25,49	24,86	25,16	
Other Accounts	..	..	..	
TOTAL ..	**25,49**	**24,86**	**25,16**	**1,54,13**
P—DEPOSITS AND ADVANCES—				
Deposits not bearing interest—				
A—Sinking Funds	..	..	..	
B—Reserve Funds—				
Famine Relief Fund	..	..	..	8,87
Bihar Famine Relief Fund	47	45	47	
Transfer from Famine Relief Fund	..	..	..	4,44
General Police Fund	3	32	32	
Pension Equalisation Fund	1,29	2,71	2,45	
Deposit Account of the Fund for restoration of earthquake damage transferred from the Central Government	20	10	53	1,00,0
C—Other Deposit Accounts—				
Deposits of Local Funds—				
District Funds	1,40,00	1,45,00	1,40,89	
Municipal Funds	29,50	31,00	29,27	37,
Other Funds	5,63	5,54	5,82	
Departmental and Judicial Deposits—				
Civil Deposits	2,08,34	2,08,51	2,14,91	
Other Accounts	8,95	4,58	10,90	83,
Advances not bearing interest	6,04	6,47	10,49	
Suspense	1,91,10	2 07,10	78,11	4,9
TOTAL ..	**5,91,55**	**6,11,78**	**4,94,16**	**2,39,6**
R—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	**17,09**	**20,25**	**22,98**	**17,**
S—REMITTANCES	**1,42,05**	**1,43,35**	**1,24,04**	

GRAND TOTAL

UNDER DEBT, DEPOSITS, Etc., OF BIHAR FOR THE YEAR 1937-38.

OUTGOINGS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
N—PUBLIC DEBT—				
Debt raised in India—				
I.—Permanent Debt	..	..	..	
II.—Floating Debt—				
Treasury Bills	..	..	..	
Other floating loans	..	..	..	..
III.—Loans from the Central Government	..	..		4,82,25
TOTAL	..	..	..	4,82,25
O—UNFUNDED DEBT—				
Special Loans	..	..	..	
Deposits of Service Funds	..	..	..	
State Provident Funds	17,94	19,64	13,39	
Other accounts	..	..	..	
TOTAL	**17,94**	**19,64**	**13,39**	
P—DEPOSITS AND ADVANCES—				
Deposits not bearing interest—				
Sinking Funds	..	..	..	7,57
B—Reserve Funds—				
Famine Relief Fund	..	..	..	14,44
Bihar Famine Relief Fund	47	45	47	
Transfer from Famine Relief Fund	..	..	..	..
General Police Fund	3	32	32	
Pension Equalisation Fund	..	..	..	
Deposit account of the fund for restoration of earthquake damage transferred from the Central Government	6,82	49,05	43,04	44,49
C—Other Deposit Accounts—				
Deposits of Local Funds—				
District Funds	1,40,00	1,45,00	1,40,50	
Municipal Funds	29,50	31,00	29,50	
Other Funds	5,73	6,74	6,49	
Departmental and Judicial Deposits—				
Civil Deposits	2,07,79	2,09,98	2,15,23	
Other Accounts	18,44	11,24	13,29	10,15
Advances not bearing interest	5,61	5,68	6,17	2,69
Suspense	1,71,00	2,68,00	77,83	5,51
TOTAL	**5,85,39**	**7,27,46**	**5,32,84**	**84,85**
R—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	**10,15**	**10,76**	**11,62**	**12,51**
S—REMITTANCES	**1,39,55**	**1,37,05**	**1,24,77**	
GRAND TOTAL	**7,53,03**	**8,94,91**	**6,82,62**	**5,79,61**

RECEIPTS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
N—PUBLIC DEBT—				
A—Debt raised in India—				
I—PERMANENT DEBT—				
PROVINCIAL LOANS—				
(i) Loans bearing interest	..	..	..	
(ii) Loans not bearing interest	..	..	..	
TOTAL ..	..	..	..	
II—FLOATING DEBT—				
Treasury Bills	..	..		
Other floating loans	..	..	..	
TOTAL ..	..	..	..	
III—LOANS FROM THE CENTRAL GOVERNMENT	..	..	..	
TOTAL—PUBLIC DEBT ..	..	..	..	
O—UNFUNDED DEBT—				
SPECIAL LOANS	..	..	..	
DEPOSITS OF SERVICE FUNDS	..	..	..	
STATE PROVIDENT FUNDS—				
General Provident Fund	22,27	21,75	21,92	
I. C. S. Provident Fund	2,63	2,55	2,62	
I. C. S. (Non-European Members) Provident Fund..	23	21	17	
Contributory Provident Fund	36	35	45	
Other Miscellaneous Provident Funds ..	..	..	..	
TOTAL ..	25,49	24,86	25,16	1,54,1[illegible]
OTHER ACCOUNTS ..	..	..	..	
INTEREST SUSPENSE	..	..	..	
TOTAL—UNFUNDED DEBT	[illegible]			

OUTGOINGS.				Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
N.—PUBLIC DEBT—							
A—Debt raised in India—							
I—PERMANENT DEBT—							
PROVINCIAL LOANS—							
(*i*) Loans bearing interest		..	..	..	..	..	
(*ii*) Loans not bearing interest		..	..	..	..	..	
TOTAL	..	..	..	..	..	..	
II.—FLOATING DEBT—							
Treasury Bills	..	..	..	..	..	..	
Other floating loans	..	..	..	..	..	..	
TOTAL	..	..	..	..	..	..	
III—LOANS FROM THE CENTRAL GOVERNMENT				..	..	..	4,82,25
TOTAL—PUBLIC DEBT			..	..	..	..	4,82,25
O—UNFUNDED DEBT—							
SPECIAL LOANS	..	..	..	..	..	..	
DEPOSITS OF SERVICE FUNDS		..	..	..	..	..	
STATE PROVIDENT FUNDS—							
General Provident Fund ..		..	..	16,00	17,50	11,63	
I. C. S. Provident Fund ..		..	..	1,80	2,00	1,60	
I. C. S. (Non-European Members) Provident Fund ..				2	2	6	
Contributory Provident Fund		..	..	12	12	10	
Other Miscellaneous Provident Funds			..	..	..	..	
TOTAL	..	..	..	17,94	19,64	13,39	
Other accounts	..	..	..	..	..	..	
INTEREST SUSPENSE	..	..	..	..	..	..	
TOTAL—UNFUNDED DEBT			..	17,94	19,64	13,39	

RECEIPTS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
P.—DEPOSITS AND ADVANCES—				
II.—DEPOSITS NOT BEARING INTEREST—				
(A) Sinking Funds—				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	..	..	..	
SINKING FUNDS FOR LOANS GRANTED TO LOCAL BODIES..	..	..	..	
OTHER APPROPRIATIONS	..	..	..	
SINKING FUND INVESTMENT ACCOUNT	..	..	..	
TOTAL ..	..	..	..	
(B) Reserve Funds—				
Famine Relief Fund	..	..	..	8,87
Bihar Famine Relief Fund—				
A.—Famine Relief Fund	..	..	..	
Interest receipts	47	45	47	
B.—Investment account	..	..	..	
Sale of securities	..	..	..	
TOTAL ..	47	45	47	8,87
Transfer from Famine Relief Fund	..	..	..	4,44
General Police Fund	3	32	32	
Pension Equalisation Fund	1,29	2,71	2,45	
Deposit Account of the Fund for restoration of earthquake damage transferred from the Central Government.	20	10	53	1,00,06
TOTAL ..	1,99	3,58	3,77	1,13,37
(C) Other Deposit Accounts—				
Deposits of Local Funds—				
District Funds	1,40,00	1,45,00	1,40,89	
Municipal Funds	29,50	31,00	29,27	
Other Funds—				
Town and Bazar Funds	23	14	24	
Medical and Charitable Funds	90	90	68	
Public Works Funds	4,50	4,50	4,90	
Other Miscellaneous Funds	..	..	..	
TOTAL ..	5,63	5,54	5,82	
TOTAL—DEPOSITS OF LOCAL FUNDS ..	1,75,13	1,81,54	1,75,98	37,67

OUTGOINGS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
P—DEPOSITS AND ADVANCES—*contd.*				
II—DEPOSITS NOT BEARING INTEREST—*contd.*				
(A) Sinking Funds—				
Appropriation for reduction or avoidance of debt	..	..	..	
Sinking Funds for loans granted to local bodies		..	..	
Other appropriations	..	..	..	
Sinking fund investment account	..	..	..	
Total ..	..	..	..	
(B) Reserve Funds—				
Famine Relief Fund	..	..	..	14,44
Bihar Famine Relief Fund—				
A—Famine Relief Fund—Transfer to the Revenue Account.	20	..	20	
B—Investment account—Purchase of securities ..	27	45	27	
Total ..	47	45	47	14,44
Transfer from Famine Relief Fund	..	..	..	7,57
General Police Fund	3	32	32	
Pension Equalisation Fund	..	..	..	
Deposit account of the fund for restoration of earthquake damage transferred from the Central Government.	6,82	49,05	43,04	44,49
Total ..	7,32	49,82	43,83	66,50
(C) Other Deposit Accounts—				
Deposits of Local Funds—				
District Funds	1,40,00	1,45,00	1,40,50	
Municipal Funds	29,50	31,00	29,50	
Other Funds—				
Town and Bazar Funds	23	14	24	
Medical and Charitable Funds	1,00	1,10	65	
Public Works Funds	4,50	5,50	5,60	
Other Miscellaneous Funds				
Total ..	5,73	6,74	6,49	
Total—Deposits for Local Funds ..	1,75,23	1,82,74	1,76,49	

RECEIPTS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
P.—DEPOSITS AND ADVANCES—*contd.*				
DEPOSITS NOT BEARING INTEREST—*contd.*				
Other Deposit Accounts—*contd.*				
Departmental and Judicial deposits—				
CIVIL DEPOSITS—				
Revenue Deposits	25,00	23,00	27,73	
Civil Courts' Deposits	60,00	62,00	56,41	
Criminal Courts' Deposits	1,60	1,40	1,62	
Personal Deposits	1,03,00	1,03,00	1,06,59	
Public Works Deposits	6,50	6,00	11,97	
Deposits on account of Police Funds	9,04	7,89	7,23	
Deposit for work done for Public Bodies or individuals ..	1,50	3,50	1,43	
Unclaimed General Provident Fund Deposits	..	2	..	
Unclaimed Indian Civil Service Provident Fund Deposits ..	..	..	..	
Unclaimed Indian Civil Service (Non-European Members) Provident Fund Deposits.	..	..	..	
Unclaimed contributory Provident Fund Deposits ..	..	..	..	
Unclaimed deposits in other Miscellaneous Provident Funds	..	..	..	
Deposits of fees received by Government servants for work done for private bodies.	25	25	29	
Deposits on account of survey and settlement operations conducted for Wards and Private Estates	..	..	..	
Trust interest funds—				
Charitable Endowments	1,45	1,45	1,64	
TOTAL ..	2,08,34	2,08,51	2,14,91	
Other Accounts—				
Subvention from Central Road Development Account ..	1,40	1,60	1,55	[illegible]
Grants for economic development and improvement of rural areas.	2,90	..	5,00	[illegible]
Deposit Account of the Grant made by the Imperial Council of Agricultural Research.	1,02	1,29	95	[illegible]
Grant for Development of Sericulture	10	10	10	[illegible]
Grants for Development of Handloom Industry ..	55	46	37	[illegible]
Grants from Sugar Excise Fund	2,56	96	2,72	[illegible]
Grants for Co-operative training and education ..	18	..	2	[illegible]
Grant for Cottage and small scale Woollen Industries ..	11	11	19	..
Deposit account of the grant made by the Indian Central Jute Committee.	13	6	..	..
Decentralised balances as per schedule I	..	..	..	[illegible]

OUTGOINGS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
P.—DEPOSITS AND ADVANCES—*contd.*				
DEPOSITS NOT BEARING INTEREST—*concld.*				
Other Deposit Accounts—*concld.*				
Departmental and Judicial deposits—				
CIVIL DEPOSITS—				
Revenue Deposits	25,00	23,00	29,26	
Civil Courts' Deposits	60,00	62,00	55,07	
Criminal Courts' Deposits	1,60	1,40	1,64	
Personal Deposits	1,03,00	1,04,00	1,09,40	
Public Works Deposits	6,00	7,00	10,08	
Deposits on account of Police Funds	9,04	7,89	7,23	
Deposits for work done for Public Bodies or individuals ..	1,50	3,00	76	
Unclaimed General Provident Fund Deposits	..	..	..	
Unclaimed Indian Civil Service Provident Fund Deposits ..	..	..	..	
Unclaimed Indian Civil Service (Non-European Members) Provident Fund Deposits.	..	..	..	
Unclaimed contributory Provident Fund Deposits ..	..	..	..	
Unclaimed deposits in other Miscellaneous Provident Funds	..	..	..	
Deposits of fees received by Government servants for work done for private bodies.	20	25	20	
Deposits on account of survey and settlement operations conducted for Wards and Private Estates.	..	..	..	
Trust interest funds—				
Charitable Endowments	1,45	1,44	1,59	
TOTAL ..	2,07,79	2,09,98	2,15,23	
Other Accounts—				
Subvention from Central Road Development Account ..	9,65	1,71	1,64	3,81
Grants for economic development and improvement of rural areas.	4,07	4,45	7,04	2,49
Deposit Account of the Grant made by the Imperial Council of Agricultural Research.	1,02	1,31	95	1,14
Grants for Development of Sericulture	11	11	10	10
Grants for Development of Handloom Industry ..	55	51	42	49
Grants from Sugar Excise Fund	2,56	2,66	2,72	1,99
Grants for Co-operative training and education ..	24	23	23	13
Grant for Cottage and small scale Woollen Industries ..	11	20	19	..
Deposit Account of the grant made by the Indian Central Jute Committee.	13	6	..	..
TOTAL ..	18,44	11,24	13,29	10,15

RECEIPTS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
P.—DEPOSITS AND ADVANCES—*concld.*				
III—ADVANCES NOT BEARING INTEREST—				
ADVANCES REPAYABLE—				
Civil Advances—	1,80	1,80	2,69	
CIVIL ADVANCES—				
Pension Advances	6	6	5	
Advances to Land Acquisition Officers for payment of compensation for land	80	80	1,20	
Public Works (Takavi) Advances	3	3	3	
TOTAL	2,69	2,69	3,97	
Special Advances	3	46	3,68	
Forest Advances	2,80	2,80	2,82	
PERMANENT ADVANCES—				
Permanent Advances, Civil	2	2	2	
Account with the Government of Burma ..	..	..	..	
Account with the Reserve Bank ..	50	50	..	
TOTAL—Advances not bearing interest ..	6,04	6,47	10,49	
IV—SUSPENSE—				
SUSPENSE ACCOUNTS—				
Suspense Account	1,50	1,50	1,50	
Cash Balance Investment Account	1,88,00	2,04,00	75,84	
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Departmental Balances (Civil and Public Works) ..	1,60	1,60	77	
TOTAL—Suspense ..	1,91,10	2,07,10	78,11	[illegible]
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—VOTED—				
Loans to Municipalities, Port Funds, etc.—				
Advances to cultivators	9,07	11,32	13,60	[illegible]
Loans to Landholders and other Notabilities ..	..	..	..	..
Advances under Special Laws	3,23	4,05	3,31	[illegible]
Loans to Municipalities	38	39	33	[illegible]
Loans to District and other Local Fund Committees ..	3,28	3,04	2,99	[illegible]
Miscellaneous Loans and Advances	1	1	1	[illegible]

OUTGOINGS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
DEPOSITS AND ADVANCES—*concld.*				
III—ADVANCES NOT BEARING INTEREST—				
ADVANCES REPAYABLE—				
Civil Advances—Voted	(*a*) 1,58	1,60	2,14	
CIVIL ADVANCES—				
Pension Advances	6	6	5	
Advances to Land Acquisition Officers for payment of compensation for land	50	50	1,10	
Public Works (Takavi) Advances	3	3	3	
TOTAL ..	2,17	2,19	3,32	2,17
Special Advances—(Voted)	(*a*) 5	10	2	
Forest Advances	2,50	2,50	2,80	
PERMANENT ADVANCES—				
Permanent Advances, Civil	4	4	3	52
Account with the Government of Burma ..	5	5	..	
Account with the Reserve Bank	80	80	..	
TOTAL—Advances not bearing interest ..	5,61	5,68	6,17	2,69
IV—SUSPENSE—				
SUSPENSE ACCOUNTS—				
Suspense Account	4,50	4,50	1,49	4,60
Cash Balance Investment Account	1,65,00	2,62,00	75,84	
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Departmental Balances (Civil and Public Works) ..	1,50	1,50	50	91
TOTAL—Suspense ..	1,71,00	2,68,00	77,83	5,51
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—VOTED—				
Loans to Municipalities, Port Funds, etc.—				
Advances to cultivators	3,15	3,00	3,55	4,74
Loans to Landholders and other Notabilities ..	..		..	
Advances under Special Laws	3,61	3,93	4,28	4,18
Loans to Municipalities	22	6	1,13	10
Loans to District and other Local Fund Committees ..	51	1,57	57	1,31
Miscellaneous Loans and Advances	..	..	..	
Reserve at the disposal of Government	50	..	50	
TOTAL	7,99	8,56	10,03	10,33

RECEIPTS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—VOTED—*concld.*				
Loans to Government Servants—Voted—				
House building Advances	56	55	34	
Advances for purchase of motor cars	54	84	1,01	
Advances for purchase of other conveyances ..	1	1	1	
Passage Advances	1	3	1	
Other Advances	..	..	..	
Interest-free house repairing advances due to earthquake	..	1	1,37	
TOTAL	1,12	1,44	2,74	
TOTAL—Loans and Advances by Provincial Governments (*a*)	17,09	20,25	22,98	17,0
S—REMITTANCES—				
Remittances within India—				
OTHER LOCAL REMITTANCES—				
CASH REMITTANCES AND ADJUSTMENTS—				
Public Works Remittances—				
Remittances into Treasuries	36,00	36,00	36,00	
Public Works cheques	49,00	51,30	50,14	
Other Remittances	6,60	6,60	8,25	
Transfer between Public Works Officers ..	20,00	18,00	21,00	
Forest Remittances	9,50	10,50	8,65	
Cash Remittances between Treasuries.. ..	75	75	..	
Miscellaneous remittances	7,70	7,70	..	
REMITTANCES BY BILLS	12,50	12,50	..	
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	..	..	..	
INTER-PROVINCIAL SUSPENSE ACCOUNT	..	..	..	

OUTGOINGS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—VOTED—*concld.*				10,33
	Rs.	Rs.	Rs.	Rs.
Loans to Government Servants—Voted—				
House building Advances	75	75	75	
Advances for purchase of motor cars	1,35	1,35	80	
Advances for purchase of other conveyances ..	2	2	1	
Passage Advances	2	2	2	
Other Advances	2	6	1	
Interest-free house repairing advances due to earthquake	..	..	..	
TOTAL ..	2,16	2,20	1,59	2,18
TOTAL—Loans and Advances by Provincial Governments	(a) 10,15	10,76	11,62	12,51
S—REMITTANCES—				
Remittances within India—				
OTHER LOCAL REMITTANCES—				
CASH REMITTANCES AND ADJUSTMENTS—				
Public Works Remittances—				
Remittances into Treasuries	35,00	35,00	35,97	
Public Works cheques	48,00	46,50	50,95	
Other Remittances	7,90	7,60	8,25	
Transfer between Public Works Officers ..	19,70	18,00	21,00	
Forest Remittances	9,50	10,50	8,60	
Cash Remittances between Treasuries ..	75	75	..	
Miscellaneous Remittances	6,70	6,70	..	
REMITTANCES BY BILLS	12,00	12,00	..	
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	..	..	..	
INTER-PROVINCIAL SUSPENSE ACCOUNT	..	..	..	
TOTAL—Remittances ..	1,39,55	1,37,05	1,24,77	

(a) Included under Demand no. 25.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—Receipts.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	Rs.	Rs.	Rs.	Rs.
ADVANCES TO CULTIVATORS.				
ADVANCES TO CULTIVATORS UNDER THE LAND IMPROVEMENT LOANS ACT.	17,991	20,000	15,338	18,411
ADVANCES TO CULTIVATORS UNDER THE AGRICULTURISTS' LOANS ACT.	3,00,000	5,00,000	4,54,607	4,28,520
ADVANCES IN CONNECTION WITH EARTHQUAKE—				
SAND CLEARANCE TAKAVI	2,50,000	2,50,000	5,73,310	2,50,328
ADVANCES TO SUGARCANE GROWERS ...	18,125	35,000	18,125	6,900
ADVANCES TO PLANTERS AND ZAMINDARS ...	1,02,679	1,15,836	89,812	60,563
LOANS UNDER THE CO-OPERATIVE CREDIT SOCIETIES ACT.	2,18,117	2,10,967	2,09,442	2,11,117
TOTAL—ADVANCES TO CULTIVATORS ...	9,06,912	11,31,803	13,60,634	9,75,839
ADVANCES UNDER SPECIAL LAWS.				
ADVANCES UNDER THE EMBANKMENT ACT AT THE DISPOSAL OF THE REVENUE DEPARTMENT. ADVANCES UNDER THE EMBANKMENT ACT AT THE DISPOSAL OF THE IRRIGATION DEPARTMENT.	3,526	4,110	3,235	3,612
ADVANCES UNDER NATURAL CALAMITIES LOANS ACT—				
CLASS A	1,65,000	2,04,500	1,75,800	1,70,053
CLASS B	1,51,000	1,91,000	1,48,000	1,28,818
LOANS UNDER THE STATE AID TO INDUSTRIES ACT ...	3,614	5,080	3,580	27,731
ADVANCES TO MUNDARIS AND OTHER ABORIGINAL TRIBES.	...	171	455	210
TOTAL—ADVANCES UNDER SPECIAL LAWS ...	3,23,140	4,04,861	3,31,070	3,30,424
LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES.	200	364	176	166
LOANS TO MUNICIPALITIES	37,862	38,884	32,754	1,06,440
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	3,28,058	3,03,730	2,98,728	2,91,573
MISCELLANEOUS LOANS AND ADVANCES	850	1,074	1,074	704
TOTAL—LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	15,97,022	18,80,716	20,24,436	17,05,146
LOANS TO GOVERNMENT SERVANTS—				
HOUSE BUILDING ADVANCES	56,083	54,953	34,000	
ADVANCES FOR PURCHASE OF MOTOR CARS ...	53,469	84,575	1,01,000	
ADVANCES FOR PURCHASE OF OTHER CONVEYANCES ...	766	742	1,000	
PASSAGE ADVANCES	1,050	3,076	1,000	
OTHER ADVANCES	100	150	...	
INTEREST-FREE HOUSE REPAIRING ADVANCES DUE TO EARTHQUAKE.	360	800	1,37,000	
TOTAL—LOANS TO GOVERNMENT SERVANTS.	1,11,828	1,44,296	2,74,000	
GRAND TOTAL—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	17,08,850	20,25,012	22,98,436	17,05,146

BGP(Fin) 326—524—25-2 1938—MU and others

GOVERNMENT OF BIHAR

FINANCE DEPARTMENT

FINANCIAL STATEMENT

FOR THE YEAR

1938-39

SUPERINTENDENT, GOVERNMENT PRINTING,
BIHAR, PATNA.
1938.

[Price—Rs. 1-4-0.]

Memorandum on the Financial Statement for the year 1938-39.

(Except where otherwise stated, the figures in the memorandum are in thousands of rupees).

In accordance with rule 117 of the Bihar Legislative Assembly Rules, the budget for the province of Bihar for 1938-39 is presented to the Assembly. Appendix A to this statement summarizes the estimates both of receipts and expenditure by major heads; the detailed estimates will be found in the separately printed estimates of the Civil, Irrigation, and Roads and Buildings Departments.

" Current estimate " means the budget for Bihar for the year 1937-38 as passed in September 1937; " Revised " means the estimate of receipts or expenditure for the year 1937-38 for the province of Bihar as now framed on the basis of the actual figures available at the time of compilations; and " Budget " means the receipts and expenditure estimated for the year 1938-39 for the province of Bihar.

2. The statement below compares the opening balance of 1937-38 as originally estimated with actuals—

	As estimated at the beginning of the year.	Actuals.
A—Free Balance—		
Ordinary balance	42,53	43,94
B—Earmarked Balance—		
Famine Fund Deposit Account	20,00	20,00
Subventions from Central Road Development Account.	11,87	12,13
Grants from Imperial Council of Agricultural Research.	14	2
Fund for reconstruction of earthquake damage ..	44,25	55,57
Other grants from the Central Government ..	4,24	7,76
Suspense	..	71
	1,23,03	1,40,13

[NOTE.—Free balance (after deduction of 21 lakhs of minimum bank balance and normal treasury balance) is availabe for expenditure on all items of Government expenditure. Earmarked balance is available for expenditure only on the items for which it is earmarked.]

The improvement of 17 lakhs was mostly the result of less expenditure against the earmarked balances of the funds for the reconstruction of earthquake damage and economic development of rural areas. The increase was only 1½ lakhs in the ordinary balance.

3. It is now expected that during the current year, revenue will be 5,06,58 against the current estimate of 4,95,15. The improvement is wholly due to the anticipated receipt from the Government of India of 13¾ lakhs on account of share of income-tax due to the province under the provisions of section 138 of the Government of India Act for which no credit was taken in the original estimate. Receipts from recoveries of loans exceed advances by only 9½ lakhs against 11¼ lakhs as originally estimated.

On the other side of the account it is expected that expenditure charged to revenue will amount to 5,04,92 or 1,58 more than the original estimate of 5,03,34. This increase is caused mainly by an increase of over 3 lakhs under "57—Miscellaneous" resulting wholly from the necessity of repaying to the Reserve Bank of India the amount of money lost in the Motihari defalcation. Expenditure not charged to revenue is 3,30 less.

4. The net result of these transactions is that, so far as can be foreseen at present, the Government of Bihar will close this year with a total balance of 38,90 which will include 46,87 as ordinary balance, which therefore will increase during the year by 2,93. The details of the closing balance have been shown at the end of Appendix A.

5. The total revenue for 1938-39 is put at 4,98,41; important variations from the figures of 1937-38 are explained in the detailed notes following. Receipts from recoveries of loans have been estimated to exceed advances by 6,94. Expenditure charged to revenue including a reserve of 8 lakhs (to meet new schemes which are not yet ready but which will be included in Supplementary Statements of expenditure to be laid before the Assembly) is expected to amount in 1938-39 to 5,02,37 and is therefore 3,96 more than revenue. Expenditure not charged to revenue has been estimated at 1,76 the reduction in this figure from that of previous years being due to the earthquake reconstruction work having been practically finished.

As a result there is a net addition of 1,21 to ordinary balance (*i.e* +6,94 −3,96½ − 1,76½ = 1,21.

The variations under other balances have been indicated in the statement at the end of Appendix A.

6. *I—Customs.*

1936-37 (Actuals)	11,48
1937-38 (Estimate)	13,47
1937-38 (Revised)	14,70
1938-39 (Budget)	13,70

The credits to this head are the receipts from the Government of India on account of the Province's share of Jute Export Duty.

62½ % of the receipts of the Jute Export Duty (in 1936-37 the percentage was 50 % but it was raised to 62½% under the Niemeyer recommendations) are distributed to Provinces, the distribution being made on the last five years average of the estimated production of jute in each province.

There has been increase in export during this year but a continuance of such increase cannot be safely anticipated.

7. *IV—Taxes on income other than Corporation Tax.*

1936-37 (Actuals)	..
1937-38 (Estimate)	..
1937-38 (Revised)	13,80
1938-39 (Budget)	17,80

The sums expected from the Government of India on account of Bihar's 10 per cent share in that portion of the income-tax revenue as is distributable under section 138(1) of the Government of India Act are 13,80 and 12,80 for 1937-38 and 1938-39, respectively. These amounts have been included in the Revised and Budget.

The Budget also includes 5,00 as receipts from the tax on agricultural income. It is expected that the Bill will come into force on 1st April 1938 but as most assessments will be made in the *Fasli* year ending 30th September 1938, it is not expected that many realisations will actually be made in 1938-39 and only a small yield is therefore taken.

8. *V—Salt.*

1936-37 (Actuals)	27
1937-38 (Estimate)	9
1937-38 (Revised)	29
1938-39 (Budget)	..

These are the sums received from the Government of India on account of the Provincial Government's share of the revenue received from the additional Import Duty on salt. A sum of 29 is expected from this source this year. No provision has been made in the Budget as it is uncertain whether the additional Import Duty will continue.

9. *VII—Land Revenue.*

1936-37 (Actuals)	1,36,14
1937-38 (Estimate)	1,35,56
1937-38 (Revised)	1,37,50
1938-39 (Budget)	1,35,00

Recoveries on account of survey and settlement charges are expected to be 1,01 more than the original estimate. This mainly accounts for the increase in the Revised.

Settlement recoveries are drawing to a close; consequently the budget estimate is lower than in recent years.

10. *VIII—Provincial Excise.*

1936-37 (Actuals)	1,16,10
1937-38 (Estimate)	1,17,00
1937-38 (Revised)	1,19,00
1938-39 (Budget)	1,02,00

Some improvement in revenue is expected in the Revised over the actuals for 1936-37.

The estimate in the budget has been arrived at after considering the programme to be adopted by the Ministry of Excise of starting an experiment in prohibition in the district of Saran, of altering the location of a number of shops, of which the existing position was found to be undesirable and adopting other measures in favour of this temperance campaign. That programme is itself dependent on the revenue position of Government and has to be settled after taking into consideration the amount of Revenue, which in view of the budgetary position, it is possible for Government to forego.

11. *IX—Stamps.*

1936-37 (Actuals)	97,34
1937-38 (Estimate)	1,00,75
1937-38 (Revised)	98,75
1938-39 (Budget)	1,01,95

The Bihar Stamp (Amendment) Act, 1937, came into force on the 1st of January 1938 and it is estimated that this will result in additional receipts of 50 during 1937-38 and 3,50 during 1938-39.

The nine-months' actuals show some slight improvement over the receipts for 1936-37 but not as much as was anticipated when the budget was framed.

Some slight improvement is anticipated in 1938-39.

12. *X—Forest.*

1936-37 (Actuals)	...	...	...	...	5,65
1937-38 (Estimate)	...	...	...	...	6,25
1937-38 (Revised)	...	...	...	...	6,60
1938-39 (Budget)	...	...	...	...	6,50

The Revised is 35 better than the original estimate as some arrear dues are expected to be realised this year.

The Budget anticipates a slight improvement.

13. *XI—Registration.*

1936-37 (Actuals)	..	..	..	..	12,69
1937-38 (Estimate)	..	..	..	..	13,00
1937-38 (Revised)	..	..	..	..	12,70
1938-39 (Budget)	..	..	..	..	12,70

The figures call for no comment.

14. *XII—Receipts under Motor Vehicles Taxation Act.*

1936-37 (Actuals)	..	..	..	..	26
1937-38 (Estimate)	..	..	..	..	27
1937-38 (Revised)	..	..	..	..	28
1938-39 (Budget)	..	..	..	..	28

These are fees on account of inspection of Motor Vehicles. An amount equivalent to the sum received is paid to the persons inspecting the Motor Vehicles and is brought to account under expenditure head 12.

15. *XIII—Other Taxes and Duties.*

1936-37 (Actuals)	..	..	..	..	..
1937-38 (Estimate)	..	..	..	..	..
1937-38 (Revised)	..	..	..	..	..
1938-39 (Budget)	..	..	..	..	30

These are the estimated receipts from the Bihar Entertainments Duty Act, 1937, which will come into force from the 1st April 1938.

16. *XVII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.*

	Actuals, 1936-37.	Estimates, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Gross receipts ..	31,80	31,31	29,38	28,84
Deduct—Working Expenses	10,79	10,47	10,72	11,56
Net receipts ..	21,01	20,84	18,66	17,28

Gross receipts in the revised are estimated at 1,93 less than in the budget. This is due to a smaller area being under season lease as a consequence of the good rainfall and a reduction in the area under sugarcane.

For the budget it is estimated that the area under season lease will again increase, but in view of the assurance given in the Assembly and the persistent demand for reduction in rates the estimate of receipts has been reduced, in case Government find it necessary to reduce rates.

17. *XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.*

1936-37 (Actuals)	95
1937-38 (Estimate)	1,04
1937-38 (Revised)	1,01
1938-39 (Budget)	99

The transfer of the Ganges Takavi embankments to the contract system accounts for an increase of 3 in both Revised and Budget. Recoveries on account of zamindari embankments under the contract system are 6 less than the current estimate. The Budget provides for a further decrease of 2 under this head.

18. *XX—Interest.*

1936-37 (Actuals)	6,96
1937-38 (Estimate)	19,13
1937-38 (Revised)	19,24
1938-39 (Budget)	18,43

The receipts under this head consist of two main classes.—

(*a*) The interest recovered by Government on loans and advances made by them. As recoveries of advances made in connection with the earthquake are not coming in as well as was anticipated, there is some drop in the interest receipts both in the revised and budget on this account.

(*b*) The interest realised on investment of cash balances either in treasury bills or in short dated loans. When the current estimate was framed, the accounting procedure was that such interest should be taken in reduction of expenditure under the head " 22-Interest on debt and other obligations ". It has, however, now been decided that such interest shall be credited as revenue. The receipts estimated on this account in the revised and budget are 38 and 20 respectively. The sum is lower in the budget because there are less balances of earmarked funds available for investment.

19. *XXI.—Administration of Justice.*

1936-37 (Actuals)	3,54
1937-38 (Estimate)	4,02
1937-38 (Revised)	3,90
1938-39 (Budget)	3,93

Receipts under " Court fees " realised in cash and " Collection of payments for services rendered " are expected to be 21 worse in the Revised. An increase of 13 is, however, expected under " Miscellaneous Fees and Fines ".

The Budget allows for a small increase over the Revised under " General Fees, Fines and Forfeitures ".

20. *XXII—Jails and Convict Settlements.*

1936-37 (Actuals)	5,33
1937-38 (Estimate)	5,56
1937-38 (Revised)	6,16
1938-39 (Budget)	5,56

Increase in the Revised is due to better orders for jail products Expenditure, however, also increases owing to the necessity of larger purchase of raw materials.

21. *XXIII—Police.*

1936-37 (Actuals)	1,57
1937-38 (Estimate)	10,23
1937-38 (Revised)	10,10
1938-39 (Budget)	10,38

The Revised includes 8,13 and the Budget includes 8,72, against the current estimate of 8,46 as receipts in respect of certain police funds (including the General Police Fund), the transactions of which pass through the revenue and expenditure accounts of the Provincial Government under new arrangements, with effect from the year 1937-38. An increase of 26 occurs in the Revised under the head "Collection of payments for services rendered" mainly due to the recovery from the Government of Orissa of a sum of 31 on account of the cost of police supplied by Bihar in connection with the B. N. R. strike. Miscellaneous receipts have, however, gone down by 7 in both Revised and Budget.

22. *XXVI—Education.*

1936-37 (Actuals)	6,26
1937-38 (Estimate)	6,07
1937-38 (Revised)	6,43
1938-39 (Budget)	6,37

The increase in the Revised and Budget is due to larger receipts from school and College fees and examination fees.

23. *XXVII.—Medical.*

1936-37 (Actuals)	3,33
1937-38 (Estimate)	3,11
1937-38 (Revised)	2,52
1938-39 (Budget)	2,68

Contributions payable by district boards and municipalities towards the construction of new wards in the Itki Sanatorium have not come in as well as expected and are 48 worse than the current estimate. Recoveries on account of services of Assistant and Sub-Assistant Surgeons lent to local bodies are also expected to be 5 less than previously expected. Receipts from paying patients in the Itki Sanatorium account for a further decrease of 9 in the Revised. On the other hand there is small increase under Medical school and college fees (2) and Mental Hospital receipts (2).

The Budget allows for an increase of 16 over the Revised. Contributions for the Itki Sanatorium construction will bring in 20. A slight increase (2) occurs under " Collection of payments for services rendered " while as a result of completion of new wards at Itki, the Sanatorium receipts will go up by 23.

24. *XXVII—Public Health.*

1936-37 (Actuals)	1,84
1937-38 (Estimate)	2,52
1937-38 (Revised)	1,99
1938-39 (Budget)	2,03

The Revised is 53 less than the current estimate. This is mainly due to the omission of the receipts (58) on account of the Gaya and Deoghar Pilgrim Lodging House Funds which will, according to the latest decision, continue to be treated as local funds, as before. The receipts and expenditure of these funds will not therefore pass through the Revenue Account of the Provincia

Government. Sale proceeds of sera and vaccine account for a further decrease of 3. Contributions from local bodies for the maintenance of the Pasteur Institute are however expected to be 2 better than the original estimate. The Revised also allows for an increase of 3 on account of recoveries of fees for works done by the Public Health Department (Engineering Branch). Miscellaneous receipts and other heads indicate a small improvement (3).

The Budget allows for an increase of 6 over the Revised on account of recoveries of fees for works done by the Public Health Department but provides 2 less under "Miscellaneous".

25. *XXIX—Agriculture.*

1936-37 (Actuals)	2,03
1937-38 (Estimate)	3,57
1937-38 (Revised)	3,78
1938-39 (Budget)	4,05

The Revised provides for an increase of 25 in the grants from the Government of India for the improvement of sugarcane cultivation, from the Imperial Council of Agricultural Research for agricultural schemes and from the Indian Central Jute Committee, for agricultural staff for the jute districts. This is mainly due to the provision of 21 on account of unrealised grant of 1936-37. Contributions for leave salaries and passages are 4 better than the current estimate and other miscellaneous receipts account for a further increase of 1. On the other hand, receipts from sale of manure and farm produce are 10 less than the original estimate.

In the Budget the provision on account of grants from the Government of India, the Imperial Council of Agricultural Research and the Indian Central Jute Committee is 10 more than the Revised. Sale of manure and farm produce is also expected to yield 15 more. A considerable improvement is anticipated in the receipts from the Pusa farm, which are increasing as the land is being improved and brought under cultivation.

26. *XXX—Veterinary.*

1936-37 (Actuals)	1,80
1937-38 (Estimate)	1,91
1937-38 (Revised)	2,03
1938-39 (Budget)	1,98

An increase in the amount received from the Imperial Council of Agriculture for the Veterinary investigation scheme, mainly accounts for the increase in the Revised. Such receipts are credited as revenue but there is a corresponding provision on the expenditure side.

The Budget calls for no remarks.

27. *XXXI—Co-operation.*

1936-37 (Actuals)	90
1937-38 (Estimate	1,21
1937-38 (Revised)	1,21
1938-39 (Budget)	91

The Revised calls for no remarks.

The Budget is 30 less than the Revised. This is due to a decrease (30) in the grant from the Government of India, out of the Sugar Excise Fund, on account of organization and operation of Cane-growers' Co-operative Societies. There is a corresponding reduction on the expenditure side in the Loans Budget under the head "Loans under the Co-operative Credit Societies Act".

28. *XXXII—Industries.*

1936-37 (Actuals)	3,58
1937-38 (Estimate)	3,94
1937-38 (Revised)	4,06
1938-39 (Budget)	4,06

The increase in the Revised is mainly due to an increase of 10 in the grant from the Government of India for the development of hand-loom industry. Grant from the Sugar Excise Fund for expenditure in connection with the Sugarcane Act, 1934, is also 2 more than the current estimate. Receipts of the Tirhut Technical Institute have, on the other hand, gone down by 2 due to trade depression and lack of outside orders.

The Budget calls for no remarks.

29. *XXXVI—Miscellaneous Department.*

1936-37 (Actuals)	1,81
1937-38 (Estimate)	1,29
1937-38 (Revised)	93
1938-39 (Budget)	1,42

Fees for inspection of steam boilers are expected to yield 10 more and examination fees 3 more than the current estimate. On the other hand 49 more will be given in refunds. The principal item of refund is a sum of 48 representing Bihar's share of the Boiler Commission Fund balance (which was credited to revenue in the accounts of 1936-37 and which— as it is required to meet cost of pensions to be paid in the future but earned by service under the Boiler Commission—is being transferred to the Pension Equalisation Fund this year).

The Budget is practically the same as the Revised omitting the special item of refund mentioned above.

30. *XXXIX—Civil Works.*

1936-37 (Actuals)	10,39
1937-38 (Estimate)	7,96
1937-38 (Revised)	8,07
1938-39 (Budget)	16,01

Receipts under this head are fluctuating because the sums received from the Central Road Fund, which are first credited in a deposit account, are transferred from the deposit account to revenue when they are actually required for expenditure during the year. Therefore, the revenue figure varies with the expenditure on road development projects. As in 1937-38, the expenditure on such projects was small the revenue figure is also small and includes only 1,71 on account of road development projects. It is expected, however, that in 1938-39 expenditure will go up and the budget figure includes 9,65 on account of transfer from the Central Road Development Fund. The budget also estimates a slight improvement (10) in the receipts from house rent but a less receipt of 10 is anticipated under Miscellaneous.

31. *XLIV—Receipts in aid of superannuation.*

1936-37 (Actuals)	1,83
1937-38 (Estimate)	2,07
1937-38 (Revised)	2,04
1938-39 (Budget)	2,24

The Revised and the Budget include contribution from the Government of Orissa in discharge of the future pensionary liability of officers in the joint cadre. A slight increase is anticipated in the Budget on this account.

32. *XLV—Stationery and Printing.*

1936-37 (Actuals) ..	..	..	..	3,27
1937-38 (Estimate)	..	..	..	2,73
1937-38 (Revised) ..	..	..	..	3,17
1938-39 (Budget) ..	..	..	..	3,02

Receipts from sale of plain paper used with stamps are 35 better in the Revised and 25 better in the Budget than the current estimate. The increase in the Revised is also partly due to the recovery of arrear dues from the Government of Orissa on account of cost of forms supplied to them by the Bihar Forms Department.

33. *XLVI—Miscellaneous.*

1936-37 (Actuals)	..	..	..	1,63
1937-38 (Estimate)	..	..	..	11,36
1937-38 (Revised)	..	..	...	7,66
1938-39 (Budget)	..	..	..	6,84

The main receipts under this head fall under two classes :—

(*a*) Transfer from the deposit account of the grants for economic development and improvement of rural areas. The expenditure on rural reconstruction from the Rural Reconstruction Grant is debited to the head "25—General Administration" and an amount corresponding to the exact expenditure under that head is credited to this Receipt-head by transfer from the deposit account. As the expenditure under General Administration is estimated in the Revised at less than in the current, the receipt under this head is correspondingly reduced.

(*b*) Unclaimed deposits.

Where a deposit has remained unclaimed for a period fixed by rule, in most cases three years, the amount of deposit is transferred from the deposit account to revenue under the head "Unclaimed deposit" but subsequently when a claim is put in for refund of this deposit it is refunded and the refund is shown under the head "Refund of lapsed deposits". When the Budget was framed, it was expected that unclaimed deposits would exceed refund of lapsed deposits by 1,82. The progress of actuals indicates that this excess will not occur and the excess of unclaimed deposits over refund of lapsed deposits will only be about 32.

The reductions in the estimates under these two main classes of receipt account for the reduction in the Revised.

The budget provides for a transfer of 4 lakhs from the deposit account a figure slightly lower than the Revised 4,38 and provides for the same excess of unclaimed deposits over refunds as is provided in the Revised.

34. *7—Land Revenue.*

1936-37 (Actuals) ..	..	..	..	11,20
1937-38 (Estimate)	..	..	..	12,06
1937-38 (Revised) ..	..	..	..	11,63
1938-39 (Budget) ..	..	..	..	10,79

The proposal for the purchase of the Bekapur area in Monghyr has been finally dropped. The provision of 1,00 for this purpose has therefore been omitted from the Revised. A sum of 50 has, however, been added on account of the cost of Bihar rent settlement.

The decrease in the Budget is mainly due to less provision for the Chota Nagpur settlement operations, which are expected to be closed shortly, and also to a reduction under the head "Minor settlement operations".

35. *8—Provincial Excise.*

1936-37 (Actuals)	12,81
1937-38 (Estimate)	12,99
1937-38 (Revised)	12,97
1938-39 (Budget)	13,14

The Revised calls for no remarks. The small increase in the Budget is due to an extra provision of 14 on account of cost of opium supplied to the Excise Department.

It is anticipated that extra expenditure of about one lakh must be incurred in 1938-39 on additional prevention staff for enforcing prohibition in the district of Saran. As, however, the requirements of extra staff have not yet been fully worked out, provision has not been included in the budget estimates but a supplementary demand will be put forward in due course.

36. *10—Forest.*

1936-37 (Actuals)	5,20
1937-38 (Estimate)	5,83
1937-38 (Revised)	5,72
1938-39 (Budget)	6,03

A decrease of 11 is expected under 'Pay of officers—charged' in the Revised.

The Budget provides for an increase of 20 over the Current Estimate. This is due to the increased provision on account of leave salaries payable in England. Provision for 'Buildings—minor works' has been reduced by 9.

37. *11—Registration.*

1936-37 (Actuals)	5,44
1937-38 (Estimate)	5,75
1937-38 (Revised)	5,74
1938-39 (Budget)	5,73

The Revised calls for no remarks. Provision for binding charges (5) has been omitted from the Budget. Temporary establishment under "District charges" has also been slightly reduced. A small increase, however, occurs under the "Pay" units due to increments in time scale of pay.

38. *12—Charges on account of Motor Vehicles Taxation Act.*

1936-37 (Actuals)	27
1937-38 (Estimate)	26
1937-38 (Revised)	26
1938-39 (Budget)	27

Vide note under Receipt head XII.

39. *18—Other revenue expenditure financed from ordinary revenues.*

1936-37 (Actuals)	1,28
1937-38 (Estimate)	3,83
1937-38 (Revised)	3,93
1938-39 (Budget)	1,67

The provision of 83 for the construction of a retired line for the Gupta bandh for the protection of Begusarai and other adjoining country from the Ganges floods will not be utilised in full. This accounts for a saving of 10.

An extra expenditure of 5 will be incurred on the remodelling of the embankment on the southern flank of the Patna Junction-Gulzarbagh road, which will be completed this year. A further sum of 5 is required for repairs and maintenance of the said embankment. Charges for repairs to Gandak Takavi embankments under contract have also been increased by 5, mainly on account of compensation for construction of spurs on the 29th and 30th miles of the Tirhut embankment. The Revised also provides 2 for repairs to Naini and certain other private embankments in the district of Saran.

The decrease in the Budget is mainly due to less expenditure on works. Maintenance and repair to Gandak Takavi embankments under contract have been reduced by 10 in the Budget in view of heavy expenditure incurred this year. A sum of 10 has been provided for the completion of the retired line for the Gupta bandh. Provision has also been made for the restoration of the Sherkhan bandh in the district of Saran (2) and for a non-recurring grant to the Chapra municipality for the protection of the town of Chapra (6).

40. *22—Interest on debt and other obligations.*

1937-38 (Estimate)	5,52
1937-38 (Revised)	5,88
1938-39 (Budget)	6,25

(The figure for actuals is omitted as it is not comparable with the present expenditure recorded under this head.)

Since the introduction of part III of the Government of India Act, 1935, the expenditure on this side is mainly the interest on provident funds of officers of the Bihar cadre (as well as of the cadres joint with Orissa). Interest is payable on the provident fund deposits of these officers but, of course, Government should have the whole capital of the provident fund deposits for investment. Actually, however, under the scheme for decentralisation of balance adopted as a result of the Niemeyer Report the Provincial Government have not received any of the capital deposited before the 1st April 1937 and only received the capital deposited after that date. They are, however, required to pay interest on the whole of the capital and this extra liability was taken into account by Sir Otto Niemeyer when drafting his recommendations. The budget provides for normal increase in interest resulting from deposits made during the year.

41. *25—General Administration.*

1936-37 (Actuals)	65,91
1937-38 (Estimate)	70,83
1937-38 (Revised)	70,09
1938-39 (Budget)	68,46

The Revised is 74 less than the current estimate. Provision for expenditure from rural reconstruction grant will not be fully utilised this year. This head yields a saving of 2,59. Recoveries from the Governments of the Central Provinces and Berar and Orissa on account of their share of the cost of the Joint Public Service Commission could not be taken into account in the original estimate. The Revised includes these recoveries (51) as reduction of expenditure. Leave salaries payable in England are expected to be 72 more than the original estimate. A further increase of 77 occurs under "District Administration—General Establishment" mainly due to increased expenditure on account of travelling allowance and contingencies. For the travelling allowance of the members of the Legislative Assembly and Council a supplementary grant of 60 was voted by the Assembly in December session.

The decrease in the budget, as compared with the revised is mainly due to less provision for expenditure from rural reconstruction grants, the omission of provision for a move to Ranchi and to reduction in charges for election and leave salaries payable in England.

42. *27—Administration of Justice.*

1936-37 (Actuals)	36,45
1937-38 (Estimate)	37,12
1937-38 (Revised)	36,45
1938-39 (Budget)	37,64

The reduction of 67 in the Revised is mainly due to savings under "Law officers" (29) and "Civil and Sessions Courts" (41).

The Budget provides for an increase of 52 over the current estimate, of which 41 represents extra provision required for a temporary additional Judge for the High Court and his staff. Charges for stationery and printing work done by the Government Press on behalf of the High Court have been included under this head with a corresponding credit to the head 56—Stationery and Printing. This accounts for a further increase of 7 under 'High Court'.

43. *28—Jails and Convict Settlements.*

1936-37 (Actuals)	18,24
1937-38 (Estimate)	17,70
1937-38 (Revised)	18,88
1938-39 (Budget)	18,26

The high Revised is mainly due to increased expenditure under "jail manufactures". The Budget has been reduced by 40 under this head. Provision for guarding and maintaining terrorist prisoner in the Andamans has been omitted from the Budget owing to repatriation of those prisoners. This accounts for a saving of 3.

44. *29—Police.*

—	Expenditure in connection with Police Funds.	Other Expenditure.	Total.
1936-37 (Actuals)	..	..	72,00
1937-38 (Estimate)	7,54	71,18	78,72
1937-38 (Revised)	8,21	71,15	79,36
1938-39 (Budget)	9,08	71,48	80,56

The Revised exceeds the current estimate by 64. This is mainly due to an increase of 67 on account of transfer to the deposit account for expenditure in connection with the Police Funds, the receipts and expenditure of which now pass through the Revenue account of the Provincial Government. A further increase of 87 occurs in the Budget for the same reason.

In the Revised, expenditure under other heads has been kept down to the level of the current estimate. Recoveries from the Railway Board on account of "order-police", which are taken in reduction of expenditure are, however, 36 less than previously expected but there is a reduction of 12 under "Works" and 10 under "Miscellaneous" and some savings are also anticipated under other heads.

In the Budget, under "Miscellaneous" there is an increase of 34 as a greater part of the bills for piloting and patrolling charges will remain unpaid this year, but the provision for petty construction and works has been reduced by 16, and "Charges in England", by 13.

45. *36—Scientific Department.*

1936-37 (Actuals)	30
1937-38 (Estimate)	30
1937-38 (Revised)	37
1938-39 (Budget)	31

The increase in the Revised is mainly due to the Supplementary grant of 6 under the head "Donations to Scientific Societies and Institutes" voted by the Assembly in December last to provide for an expedition to Tibet headed by Dr. A. P. Banerjee Shastri.

46. *37—Education.*

1936-37 (Actuals)	69,31
1937-38 (Estimate)	71,32
1937-38 (Revised)	70,39
1938-39 (Budget)	69,46

It was not found possible to expend all the grants for primary education in 1936-37 and it was anticipated that some amount would be withheld till this year. The current estimate provided 2,07 for the withheld grants but 1,04 was actually paid towards the close of last year leaving the withheld amount at 1,03. This mainly accounts for the decrease in the Revised.

The details of the new schemes included in the budget will be found in Appendix B.

47. *38—Medical.*

1936-37 (Actuals)	22,23
1937-38 (Estimate)	22,95
1937-38 (Revised)	22,54
1938-39 (Budget)	22,48

Contributions payable by the Government of India to the Provincial Government, with effect from the year 1937-38, in respect of British officers of the Indian Medical Service belonging to the War reserve, have been taken in reduction of expenditure. This accounts for a decrease of 29 in the Revised as no credit was taken in the current estimate. A saving of 26 is anticipated in the provision for leave salaries payable in England. Grants to hospitals and dispensaries are also expected to yield a saving of 35 mainly because the lump provision (34) for regrant of lapsed grants has not been utilised as the necessity for the same did not arise. On the other hand, charges for mufassal hospitals and dispensaries have gone up by 8 and medical college and schools, by 39. The increase under the latter head is mainly due to the provision of 32 on account of contribution payable to the Government of Orissa, for the year 1936-37 and 1937-38, in respect of Bihar students in the Orissa Medical Schools.

The Budget includes the usual non-recurring provision for treatment of venereal diseases (9) maternity and child welfare work (9), improvement and equipment of hospitals and dispensaries (44) and medical relief in rural areas (20) in addition to the recurring grant of 2,22 to district boards for medical relief. Grants to leper asylums have been increased by 6 and a provision of 9 has been made for the construction of indoor ward at the Saldaha leper colony in the district of the Santal Parganas. A sum of 20 has also been included in the Budget for supply of drugs to Sadr and Subdivisional hospitals for treatment of Kala-azar. Some increased provision has been allowed under the heads District Medical Officers "Reserve Medical subordinates" and "Mufassal hospitals and dispensaries" while a decrease (28) has been allowed under "Charges in England".

48. *39—Public Health.*

1936-37 (Actuals)	10,32
1937-38 (Estimate)	14,14
1937-38 (Revised)	13,35
1938-39 (Budget)	11,14

The Revised provides for a decrease of 79 over the current estimate. The omission of the provision (63) for the Gaya and Deoghar Pilgrim Lodging House Funds, for the reasons explained under the head " XXVII—Public Health, mainly accounts for the decrease. Expenditure on works and repairs done by the Public Health Department (Engineering Branch) has been reduced by 12. Savings are also expected under charges in England (12) and " Superintendence—Pay of officers " (17). On the other hand, an extra expenditure of 5 is anticipated on account of purchase of quinine for sale due to the wide outbreak of malaria and a further increase of 10 is expected under the head " other epidemic diseases ".

The Budget is 1,21 less than the Revised. This is mainly due to the decrease (1,20) in the provision for major works carried out by the Public Health Department (Engineering Branch) as most of the works in progress will be completed in 1937-38. A reduction of 18 has also been made under " minor works." The usual provision for inoculation against cholera (14), cholera epidemic reserve of vaccinators (14) and from supply of quinine to school children (2) has been repeated in the Budget. A sum of 20 has been provided for contribution to local bodies for water-supply, sewerage and drainage, against 40 in the Revised. The provision for rural water-supply has however been raised from 60 to 1,25 and the Budget also provides 6 for the Public Health Nutrition scheme which is explained in Appendix B.

49. *40—Agriculture.*

——	Expenditure out of grants from the Central Government, the I. C. of A. R. and the Indian Central Jute Committee.	Other expenditure.	Total.
1936-37 (Actuals)	..	..	10,39
1937-38 (Estimate)	2,32	6,65	8,97
1937-38 (Revised)	2,43	6,15	8,58
1938-89 (Budget)	2,74	6,57	9,31

Expenditure out of the grants from the Government of India, the Imperial Council of Agricultural Research and the Indian Central Jute Committee is shown separately above. Special agricultural staff for the jute districts, which is being financed by the Indian Central Jute Committee, and for which a supplementary grant was voted by the Assembly in December session, will cost 6 this year and 13 next year. Increased expenditure for improvement of sugarcane cultivation out of the grant from the Sugar Excise Fund, mainly accounts for an increase in the Budget.

As regards other expenditure financed from provincial revenues, the decrease of 39 in the Revised over the current estimate represents the savings under various heads. The Budget is practically the same as the current estimate. Provision has been made for a number of new schemes involving non-recurring expenditure of 40 and recurring expenditure of 12. The details of the schemes are given in Appendix B.

50. *41—Veterinary.*

1936-37 (Actuals)	4,61
1937-38 (Estimate)	5,05
1937-38 (Revised)	4,84
1938-39 (Budget)	4,73

Both the Revised and the Budget are less than the Current estimate. This is due to the appointment of a Provincial Service Officer as Principal of the Veterinary College, Patna. A further decrease of 11 in the Budget as compared with the Revised is mainly due to retrenchment in expenditure.

51. *42—Co-operation.*

1936-37 (Actuals)	..	..	..	..	3,51
1937-38 (Estimate)	..	..	..	..	3,62
1937-38 (Revised)	..	..	..	..	3,59
1938-39 (Budget)	..	..	..	..	3,96

Recoveries from the Government of Orissa on account of their share of the cost of the Registrar, Co-operative and his staff are 3 less than the current estimate. This is simply due to the transfer of leave and pension contributions to the receipt side in the Revised. The increase on the expenditure side as a result of this change is counterbalanced by a saving of 3 under the head "Superintendence and other heads." The provision for contribution to the Co-operative Federation for the Development Fund (3) will also be saved as the expenditure on this account will be covered by the provision under the head "Co-operative Training and Education".

The Budget does not take credit for any recovery from the Government of Orissa as it is likely that the Co-operative in Orissa will cease to be under the control of the Registrar, Co-operative Societies, Bihar. This accounts for an increase of 18 over the Revised. The Budget includes 12 for the Banking Expert and his staff appointed this year. A provision of 10 has been made for a non-recurring grant to the Ranchi Weavers' Co-operative Stores in order to avert liquidation and assist in the development of handloom industry. The grant for remission of money-order commission to co-operative societies in Bihar (3) has also been repeated in the Budget.

52. *43—Industries.*

1936-37 (Actuals)	..	..	..	..	8,92
1937-38 (Estimate)	..	..	..	..	9,42
1937-38 (Revised)	..	..	..	..	9,54
1938-39 (Budget)	..	..	..	..	10,62

The provision for a subsidy (12) to the Bihar Branch of the All-India Spinning Association mainly accounts for the increase in the Revised. Expenditure under the head "Marketing organisation" is expected to be 10 more and "Cottage Industries Institute" 6 more than the current estimate. Savings are, however, anticipated under "Engineering College" (17) and "Tirhut Technical Institute" (2).

The Budget allows for a decrease of 21 in leave salaries payable in England. Provision has been made for a further subsidy of 17 to the All-India Spinning Association (Bihar Branch). A sum of 1,37 has been provided for new schemes (detailed in Appendix B), of which 25 is intended for cottage and small scale woollen industries at Gaya, 18 for the installation of a silk twisting plant at the Silk Institute, Bhagalpur, and 13 for the Bihar Commercial Museum.

53. *47—Miscellaneous Department.*

1936-37 (Actuals)	..	..	..	..	1,23
1937-38 (Estimate)	..	..	..	..	1,13
1937-38 (Revised)	..	..	..	..	1,22
1938-39 (Budget)	..	..	..	..	1,29

The Revised allows for a small increase under "Inspector of Factories" (3) and "Inspector of Steam Boilers" (5) on account of existing scale of expenditure.

Charges in England account for an increase of 6 in the Budget mainly due to provision for leave salaries payable in England. For Gazetteers and statistical memoirs the provision has been increased by 1. The appointment of an additional Inspector of Boilers accounts for a further increase of 4. On the other hand some reductions aggregating 4 have been made under other heads.

54. *50—Civil Works.*

		Excluding expenditure financed from Road Fund subvention.	Expenditure financed from Road Fund subvention.	Total.
1937-38 (Estimate)	..	49,24	164	50,88
1937-38 (Revised)	..	48,00	171	49,71
1938-39 (Budget)	..	35,36	965	45,01

The expenditure under this major head as a whole varies largely with the expenditure on road development projects which are financed by receipts from the Government of India and consequently in the statement above the expenditure excluding these projects and the expenditure on these projects has been shown separately.

The expenditure on these projects is largely increased in the budget. This is because the 6-year programme for expenditure from this fund which has recently been drawn up by Government has been approved by the Government of India, and therefore expenditure from the annual subventions (and from the balance of subvention in hand, vide pro forma account in Appendix F of Civil Budget Estimates) can begin. The schemes, on which expenditure is proposed, are detailed in Appendix B.

The remaining expenditure under the head in the revised is less by 125 than the current estimate—original works are down by 82 and the regrant for lapses on works in progress by 55. Grants-in-aid are reduced by 98, but charges for repairs have gone up by 67 mainly owing to exceptional repairs to buildings taken over from Government of India at Pusa.

The Budget provides for a decrease of 13,89 as compared with the current estimates. The provision for works in progress is 7,39 less and for new works 1,17 less than the current estimate. Reductions have also been made under minor works (1,83) and repairs (79). A decrease of 1,49 occurs under the head "grants to local bodies for communications" out of the net proceeds of the Motor Vehicles Taxation Act as last year considerable sums were distributed out of the reserve for bridging projects and the lump provision of 50 for regrant of lapsed grants has been omitted from the Budget.

55. *54—Famine Relief.*

1936-37 (Actuals)	..	..	..	..	..	70
1937-38 (Estimate)	..	..	..	..	..	48
1937-38 (Revised)	..	..	..	..	..	70
1938-39 (Budget)	..	..	..	..	..	40

Expenditure on relief of distress caused by floods in the Tirhut, Bhagalpur and Patna Divisions account for the increase in the Revised.

The Budget makes provision of 60 for famine relief which will of course only be expended, if required.

If expenditure is incurred it is proposed to meet 20 by utilisation of part of the interest of the statutory famine fund, and, as this amount is taken in reduction of estimated expenditure under this head, the net provision is only 40.

56. *Charges in respect of pensions.*

	Head "55"	Head "55-A".
1936-37 (Actuals)	35,10	1,64
1937-38 (Estimate)	38,76	2,87
1937-38 (Revised)	39,24	3,54
1938-39 (Budget)	40,43	3,60

55—Superannuation allowances and pensions.

Pension charges are still increasing and the peak has not yet been reached. The Revised allows for an increase of 48 over the current estimate. A further increase of 1,19 is anticipated in the Budget on account of normal expansion.

The amount transferred to the Pension Equalisation Fund is 2,23 in 1937-38 (being the contribution received in 1936-37 as well as that received in 1937-38) and 1,29 in 1938-39. These sums represent contributions from the Government of Orissa to meet the cost of pensions granted in the future to officers of joint cadres; under the accounting system adopted these contributions have to be credited to Revenue, but as the liability is a future one Government have decided to create a Pension Equalisation Fund from which the liability will be met as it actually occurs.

55-A—Commutation of pensions financed from ordinary revenues.

Commutation of pension is now financed from ordinary revenues and debited to expenditure charged to revenue under this head. The repayment of the principal portion of the equated payment in respect of commutations financed in previous years from capital is a charge against revenue under the head "55" with a corresponding credit in the Capital heads.

57. *56—Stationery and Printing.*

1936-37 (Actuals)	8,77
1937-38 (Estimate)	8,26
1937-38 (Revised)	8,79
1938-39 (Budget)	8,54

The purchase of more stationery and plain paper is the main cause of the increase in the Revised and Budget.

58. *57—Miscellaneous.*

1936-37 (Actuals)	6,74
1937-38 (Estimate)	1,19
1937-38 (Revised)	4,35
1938-39 (Budget)	1,03

The Revised includes 3,12 on account of payment to the Reserve Bank to make good the deficiency in the Currency chest at the Motihari treasury, for which a supplementary grant was voted by the Assembly in December session.

The decrease in the Budget is due to the abolition of the post of the Publicity Officer and the transfer of the Publicity Cinema unit to the control of the Education and Development Department. The Budget includes 1 for Scholarships at the Dehra Dun Military Academy.

59. *63—Extraordinary Charges.*

1936-37 (Actuals)	7
1937-38 (Estimate)	..
1937-38 (Revised)	..
1938-39 (Budget)	..

The Revised and the Budget provide for no net expenditure. Actually all expenditure incurred on payment of earthquake grants to district boards, municipalities, etc., is booked under this head, but as the whole of this expenditure is automatically met from the fund for the reconstruction of earthquake damage, the whole of the expenditure so booked is wiped out by a deduct entry "Transfer to the fund for reconstruction of earthquake damage", and the net expenditure on the whole of the major head remains as nil.

60. *81—Civil Works not charged to Revenue.*

82—Other Provincial works not charged to Revenue.

	Head '81'.	Head '82'.
1936-37 (Actuals)	18,95	68
1937-38 (Estimate)	12,58	28
1937-38 (Revised)	9,25	31
1938-39 (Budget)	3,13	..

The Actuals 1936-37 represent the provincial share of expenditure incurred on the reconstruction of Government property after deduction of the half share of expenditure debited to the deposit account of the "Balance of the Fund for the restoration of earthquake damage transferred from the Central Government".

The gross Revised estimate amounts to 11,86, viz., reconstruction expenditure 8,86 and necessary improvement expenditure 3,00. After making provision for meeting all other demands there remains a balance of 2,30 only in the deposit account. This amount (2,30) is being met from the Deposit account; the balance (9,56) is finally debitable to the heads '81' and '82'.

As there is no balance in the Deposit Account the whole expenditure provided for in the Budget is finally debitable to provincial revenues.

61. *83—Payments of commuted value of pensions.*

1936-37 (Actuals)	—1,23
1937-38 (Estimate)	—1,27
1937-38 (Revised)	—1,27
1938-39 (Budget)	—1,31

Formerly commutation of pensions was financed by borrowing money from the excess balance in the Famine Relief Fund but from the year 1936-37 the charges for commutation are being met directly from revenue.

The sums borrowed in previous years have to be repaid by equated instalments of principal and interest spread over 10 years. These equated instalments are shown as expenditure under major head "55" but as the payment is from one pocket to another they have to be credited in the capital heads and therefore are shown as deductions from expenditure here, resulting in a minus provision.

62. *N—Public Debt.*

The term "Permanent Debt" means all debt which at the time when it is raised has a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature such as Treasury Bills and Ways and Means advances from the Reserve Bank with a currency of not more than twelve months.

The Revised and Budget are blank, as Government have no present intention of floating any loan during this year or next.

63. *O—Unfunded Debt.*

		Receipts.	Outgoings.
1937-38 (Estimate)	..	25,16	13,39
1937-38 (Revised)	..	24,86	19,64
1938-39 (Budget)	..	25,49	17,94

The whole of the province's "Unfunded Debt" is represented by the Provident Funds of officers whose names are borne on the provincial cadres. The receipts shown under this head represent the subscriptions to Provident Funds paid by the officers and the interest at the rate of 4 per cent which is paid by Government on the balances in the Funds. Charges for interest paid by Government are debited to the head "22—Interest on Debt and other Obligations" in the Revenue Account. In the case of contributory Provident Funds, Government bonus to such funds (which is debited to the head "55—Superannuation Allowances and Pensions" in the Revenue Account) is also credited to the receipt side of the Deposit Account "Unfunded Debt".

Outgoings under this head represent the sums paid to officers either as temporary advances or as final withdrawals.

Appendix P to the Civil Budget Estimates for 1938-39 gives a complete account of the "State Provident Funds".

64. *P—Deposits and Advances.*

		Receipts.	Outgoings.
1937-38 (Estimate)	..	4,94,16	5,32,84
1937-38 (Revised)	..	6,11,78	7,27,46
1938-39 (Budget)	..	5,91,55	5,85,39

A—SINKING FUNDS.

The province has no debt and therefore no necessity for sinking funds. The estimates are therefore blank.

65. B—RESERVE FUNDS.

Bihar Femine Relief Fund.

			Receipts.	Outgoings.
1937-38 (Estimate)..	..	..	47	47
1937-38 (Revised) ..	..	..	45	45
1938-39 (Budget) ..	..	..	47	47

Receipts.—These represent the interest received on the investments made on account of the statutory Bihar Famine Relief Fund.

Outgoings.—Owing to depreciation it has been necessary to invest the whole of the interest of the statutory fund during 1937-38 to keep up the capital value of the fund at 10 lakhs. In 1938-39, however, it is possible to meet 20 out of the estimated famine expenditure under the head "54" from this interest. The balance (27) will be utilised for further investment to keep up the capital value of the fund.

A complete account of the fund (including the investments) is given in Appendix C to the Civil Budget Estimates for 1938-39.

66. *General Police Fund.*

Revenue Account.				Deposit Account.	
Receipts. (XXIII-Police.)	Expenditure. (29-Police.)			Receipts.	Expenditure.
40	32	1937-38 (Estimate)	..	32	32
50	32	1937-38 (Revised)	..	32	32
3	3	1938-39 (Budget)	..	3	3

In accordance with the provisions of the India Police Act, 1861, the cost of additional police quartered in any area is borne by the inhabitants of that area. With effect from the current year, the recoveries are credited to the head "XXIII—Police" in the Revenue Account and an amount equal to the expenditure during the year is shown under the head "29—Police" as a block sum transferred to the General Police Fund, which appears both on the receipt and expenditure sides of the Deposit Account.

67. *Pension Equalization Fund.*

	Receipts.	Outgoings.
1937-38 (Estimate)	2,45	..
1937-38 (Revised)	2,71	..
1938-39 (Budget)	1,29	..

This is a fund formed for the purpose of funding contributions received from 1936-37 onward from Orissa on account of their share of the pensions of joint cadre officers. These contributions on receipt are credited to Revenue under major head XLIV—Receipts in aid of superannuation but expenditure will not be incurred against these contributions until the officers go on pension at some later date. Consequently unless the contributions were funded, present revenue would be benefited at the expense of the future.

Receipts.

The contributions (2,23) expected from the Government of Orissa for the years 1936-37 and 1937-38 on account of their share of the pension of joint cadre officers and officers of joint institutions will be transferred to the Pension Equalization Fund this year. The Revised also includes 48 representing Bihar's share of the Boiler Commission Fund balance which was credited to provincial revenues last year but which, as it is also required to meet an obligation for future pensions earned by past service, has been transferred to the Fund this year.

The Budget represents Orissa's contributions for the year 1938-39.

Outgoings.

No expenditure is provided for either in the Revised or in the Budget as it is not expected that any such officers will be drawing pension.

68. *Deposit account of the balance of the fund for restoration of earthquake damage transferred from the Central Government.*

	Receipts.	Expenditure.
1936-37 (Actuals)	23	44,49
1937-38 (Estimate)	53	43,04
1937-38 (Revised)	10	49,05
1938-39 (Budget)	20	6,82

As stated last year the whole of the balance of the fund for reconstruction of earthquake damage as it stood on 1st April 1936 (99,83) was placed at the disposal of the provincial Government by the Government of India in full

satisfaction of its promises of assistance in connection with the earthquake. Prior to 1936-37 the Government of India had met, on behalf of the Provincial Government, expenditure on earthquake reconstruction amounting to 1,03,78. The total assistance received from the Government of India has, therefore, been 2,03,61. Out of this 53,61 will have been spent by the end of the current year on the reconstruction of Government property and the balance 1,50,000 has been, or will have been by the end of 1938-39, placed at the disposal of local bodies, aided schools, hospital committees, etc., for the reconstruction of their buildings. The amount received from the Government of India was placed in a deposit account " Deposit account of the balance of the fund for restoration of earthquake damage transferred from the Central Government ".

Provision has been made in the Revised and the Budget for transfer from this deposit account to meet expenditure under the following heads :—

	Revised, 1937-38.	Budget, 1938-39.
63—Extraordinary charges—expenditure in connection with earthquake.	46,75	6,82
81—Civil Works not charged to revenue ..	1,99	..
82—Other provincial works not charged to revenue.	31	..
Total ..	49,05	6,82

The fund will be exhausted by the end of 1938-39 as shown in Appendix M to the Civil Budget Estimate for 1938-39.

69. C.—Other Deposit Accounts.

Deposits of Local Funds.

	Receipts.	Outgoings.
1937-38 (Estimate)	1,75,98	1,76,49
1937-38 (Revised)	1,81,54	1,82,74
1938-39 (Budget)	1,75,13	1,75,23

These are funds maintained in Government custody but which belong to other bodies. It is expected that withdrawals will be slightly more than receipts in both Revised and Budget, but the excess withdrawals are covered by balances of the preceding years.

Department and Judicial Deposits—Civil Deposits.

	Receipts.	Outgoings.
1937-38 (Estimate)	2,14,91	2,15,23
1937-38 (Revised)	2,08,51	2,09,98
1938-39 (Budget)	2,08,34	2,07,79

These are also deposits merely kept in Government custody but belonging to other persons, bodies or funds. Outgoings are slightly in excess of receipts in the Revised but are less, in the Budget.

The position regarding deposits on account of police funds, which come under this head, is explained below.

70. Deposits on account of police funds.

Revenue Account. Receipts. (XXIII-Police)	Revenue Account. Expenditure. (29-Police)		Deposit Account. Receipts.	Deposit Account. Expenditure.
8,06	7,22	1937-38 (Estimate)	7,22	7,22
7,63	7,89	1937-38 (Revised)	7,89	7,89
8,68	9,04	1938-39 (Budget)	9,04	9,04

The accounting procedure is the same as explained under "General Police Fund". The current estimate and the Revised include the receipts and expenditure of the following Funds :—

District Chaukidari Reward Fund,

Chotanagpur Chaukidari Fund and

Road Patrol including Ghatwali Fund.

The Budget includes two more Funds, viz.,

Chaukidari Uniform Fund and

Ghat Chaukidari Fund at Jamtara,

which will come under the new accounting arrangements with effect from the 1st April 1938.

Expenditure provided for in the Revised and Budget is in excess of the receipts shown in the Revenue Account by 26 and 36 respectively. These amounts will be met from the closing balances of the Funds which have merged in provincial balances.

71. *Departmental and Judicial Deposits—Other Accounts.*

			Receipts.	Outgoings.
1937-38 (Estimate)	..	..	10,90	13,29
1937-38 (Revised)	..	..	4,58	11,24
1938-39 (Budget)	..	..	8,95	18,44

These are deposit accounts of grants from the Central Government, the Imperial Council of Agricultural Research and the Imperial Central Jute Committee for specified objects. The figures shown as receipts represent grants expected during the year, in addition to the unspent balances, if any, of previous years' grants already in the hands of the Provincial Government. The present policy of the Government of India is to place funds at the disposal of the Provincial Government in instalments as they are required for immediate disbursement.

The 'outgoings' represent the amounts transferred from the deposit account to the Revenue account as credits to provincial revenues for expenditure under appropriate heads.

The items are mostly self-explanatory. A *pro forma* account in respect of each grant is given in the Civil Budget Estimates.

Subventions from Central Road Fund and grants for economic development and improvement of rural areas are the two most important items under this head. The former is explained below and the latter is fully explained in the *pro forma* account.

72. *Subventions from Central Road Fund.*

		Actuals, 1936-37.	Estimate, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Receipts	..	6,69	1,55	1,60	1,40
Expenditure	..	3,81	1,64	1,71	9,65

The position regarding receipts from the Government of India in this connection is that the province's share of petrol tax is calculated on the basis of petrol consumed in the province and this amount is payable to the province. It has however been decided by the Government of India that if a province has a considerable unexpended balance of grants (as at present Bihar has, vide *pro forma* account in Civil Budget Estimates) the sum due to it in any year is not paid at once but is funded by the Government of India and paid as soon as balances are reduced.

In addition to the ordinary payments the Government of India make occasionally payments from the reserve at their disposal for particular works the necessity for which they accept.

Receipts.

The whole provision of 1,60 in the Revised and 1,40 in the Budget is a subvention from the reserve. The balances of ordinary subventions remaining in the hands of the provincial Government will not be expended in full during the current year and next. No further subventions from this source will therefore actually be received in 1937-38 and 1938-39 though the subventions due will be funded by the Government of India on behalf of the province.

Expenditure.

The Revised includes 2 for special staff for the preparation of road development projects and 5 for survey, etc., work in connection with the Calcutta-Bombay Trunk Road. The balance (1,64) is for works in progress.

The Budget provides 8 for the special staff and 30 for the survey, etc., work mentioned above, 35 for works in progress and 8,92 for new works detailed in Appendix B. These works form part of the six year programme approved by the provincial Government and the Government of India on the recommendation of the Road Board.

A complete account of receipts and expenditure out of these subventions, year by year is given in Appendix F to the Civil Budget Estimates for 1938-39.

73. *Advances not bearing interest.*

			Receipts.	Outgoings.
1937-38 (Estimate)	..	..	10,49	6,17
1937-38 (Revised)	..	..	6,47	5,68
1938-39 (Budget)	..	..	6,04	5,61

These are mostly self-balancing items. The outgoings are well within the receipts.

The provision for "Civil advances (voted)" and "Special advances (voted)" is included in demand no. 26 in the Civil Budget Estimates.

74. *Suspense.*

(1) Cash Balance Investment Account.

			Receipts.	Outgoings.
1937-38 (Estimate)	..	..	75,84	75,84
1937-38 (Revised)	..	..	2,04,00	2,62,00
1938-39 (Budget)	..	..	1,88,00	1,65,00

The cash balance investment account records the investments made from time to time during the course of the year by the Provincial Government out of their balances (in both Revenue and Deposit accounts) in three months Treasury Bills and Government secruities. The interest recovered on these investments during the year 1937-38 was TRS. 38 and is credited in the Revenue account under XX Interest. The sum shown as outgoings represents the total of the various sums invested (e.g., if a sum of 10 lakhs is invested in three months Treasury Bills and on maturity the same sum is reinvested outgoings will be shown as 20 lakhs), and the sum shown as receipts represents the sum total of all sums received on realisation of investments. Therefore, when outgoings are in excess of receipts (as they are in the revised by 58 lakhs) it means that Government have 58 lakhs more invested on the 31st March 1938, than they had on 31st March 1937 (on which date they had no investments as their balances were still in the custody of the Government of India); and when receipts are in excess of outgoings (as they are in the budget by 23 lakhs) it means that Government expect to have 23 lakhs less invested on the 31st March 1939 than on 31st March 1938. The reason for the reduced investment is chiefly the reduction in the balances of deposit accounts.

(2) Other items.

	Receipts.	Outgoings
1937-38 (Estimate)	2'27	1,99
1937-38 (Revised)	3,10	6,00
1938-39 (Revised)	3,10	6,00

These are mostly self-balancing and call for no remark.

75. *R.—Loans and Advances by the Provincial Government.*

	Receipts.	Outgoings.
1936-37 (Actuals)	17,05	12,52
1937-38 (Estimate)	22,98	11,62
1937-38 (Revised)	20,25	10,76
1938-39 (Budget)	17,09	10,15

Receipts.

Receipts in this head are recoveries of loans advanced by Government to cultivators under the Agriculturists' Loans Act, Sand Clearance takavi, and Natural Calamities Loans Act and also of loans granted to municipalities and district boards, etc., and advances to Government servants for purchase of houses, motor cars, etc. In most cases recoveries of these advances are regularly made but in the case of sand clearance takavi receipts are not up to expectation and the drop in the revised is almost wholly due to anticipated less receipts from recoveries of sand clearance takavi.

2. The lower figure in the budget is partly due to the same cause and partly also to the fact that the advances under the Agriculturists' Loans Act falling due for payment next year are less than in the current year.

Outgoings.

The provision of 1,00 made in the current estimate for a loan to the Monghyr municipality will not be utilised and the amounts required for advances to cultivators and advances under the Natural Calamities Loans Act are less than originally estimated by 55 and 31 respectively. Provision has, however, been included in the revised for the first instalment of 1,00 out of a loan of 1,50 to the Patna district board for which a token demand was voted by the Assembly in the December session.

The budget provides for the normal requirements under Land Improvement and Agriculturists' Loans, a further sum required under the Natural Calamities Loans Act, 50 the balance of the loan to the Patna district board, the usual provisions for loans to Government servants, and the usual provision of 50 as a reserve. This reserve is provided because it is invariably found that certain loans not anticipated at the beginning of the year are subsequently found to be required.

76. *S.—Remittances.*

	Receipts.	Outgoings.
1937-38 (Estimate)	1,24,04	1,24,77
1937-38 (Revised)	1,43,35	1,37,05
1938-39 (Budget)	1,42,05	1,39,55

These are ultimately self-balancing and require no comments.

77. *Classification of opening and closing balances.*

Out of the sums classified the sums which represent the actual balances of the Provincial Government may be summarised thus :—

	Closing balances (lakhs).	
	Revised, 1937-38.	Budget, 1938-39.
Ordinaay balance	47	48
Funds available for expenditure on specified purposes	43	28
	90	76

The estimate is therefore for an increase of one lakh in ordinary balance and a reduction of 15 lakhs in earmarked balances.

The remaining balances are held by the provincial Government on behalf of other persons.

APPENDIX A

General Abstract of Revenue and Receipts and Expenditure.

[IN THOUSANDS OF RUPEES.]

REVENUE AND RECEIPTS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
A.—Principal Heads of Revenue—			
I.—CUSTOMS	13,70	14,70	13,47
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.	17,80	13,80	...
V.—SALT	...	29	9
VII.—LAND REVENUE	1,35,00	1,37,50	1,35,56
VIII.—PROVINCIAL EXCISE	1,02,00	1,19,00	1,17,00
IX.—STAMPS	1,01,95	98,75	1,00,75
X.—FOREST	6,50	6,60	6,25
XI.—REGISTRATION	12,70	12,70	13,00
XII.—RECEIPTS UNDER MOTOR VEHICLES ACTS	28	28	27
XIII.—OTHER TAXES AND DUTIES ...	30	...	...
C.—Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	17,28	18,66	20,84
XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	99	1,01	1,04
E.—Debt Services—			
XX.—INTEREST	18,43	19,24	19,13
F.—Civil Administration—			
XXI.—ADMINISTRATION OF JUSTICE ...	3,93	3,90	4,02
XXII.—JAILS AND CONVICT SETTLEMENTS ...	5,56	6,16	5,56
XXIII.—POLICE	10,38	10,10	10,23
XXVI.—EDUCATION	6,37	6,43	6,07
XXVII.—MEDICAL	2,68	2,52	3,11
XXVIII.—PUBLIC HEALTH	2,03	1,99	2,52
XXIX.—AGRICULTURE	4,05	3,78	3,57
XXX.—VETERINARY	1,98	2,03	1,91
XXXI.—CO-OPERATION	91	1,21	1,21
XXXII.—INDUSTRIES	4,06	4,06	3,94
XXXVI.—MISCELLANEOUS DEPARTMENTS ...	1,42	93	1,29
H.—Civil Works and Miscellaneous Public Improvements—			
XXXIX.—CIVIL WORKS	16,01	8,07	7,96
J.—Miscellaneous—			
XLIII.—TRANSFERS FROM BIHAR FAMINE RELIEF FUND.	...	...	20
XLIV.—RECEIPTS IN AID OF SUPERANNUATION	2,24	2,04	2,07
XLV.—STATIONERY AND PRINTING ...	3,02	3,17	2,73
XLVI.—MISCELLANEOUS	6,84	7,66	11,36
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—			
L.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	...	...	...
M.—Extraordinary Items—			
LI.—EXTRAORDINARY RECEIPTS	...	...	...
TOTAL REVENUE ...	4,98,41	5,06,58	4,95,15

[IN THOUSANDS OF RUPEES.]

EXPENDITURE.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
A.—Direct Demands on the Revenue—			
5.—SALT	...	...	...
7.—LAND REVENUE	10,79	11,63	12,06
8.—PROVINCIAL EXCISE	13,14	12,97	12,99
9.—STAMPS	1,76	1,76	1,89
10.—FOREST	6,03	5,72	5,83
11.—REGISTRATION	5,73	5,74	5,75
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	27	26	26
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage works—			
17.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	11,50	11,50	11,50
18.—IRRIGATION REVENUE ACCOUNT—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	1,67	3,93	3,83
19.—IRRIGATION CAPITAL ACCOUNT—CONSTRUCTION OF IRRIGATION, EMBANKMENT AND DRAINAGE WORKS CHARGED TO REVENUE.	...	...	...
E.—Debt services—			
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS	6,25	5,88	5,52
23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	...	...	...
F.—Civil Administration—			
25.—GENERAL ADMINISTRATION	68,46	70,09	70,83
27.—ADMINISTRATION OF JUSTICE	37,64	36,45	37,12
28.—JAILS AND CONVICT SETTLEMENTS... ...	18,26	18,88	17,70
29.—POLICE	80,56	79,36	78,72
36.—SCIENTIFIC DEPARTMENTS	31	37	30
37.—EDUCATION	69,46	70,39	71,32
38.—MEDICAL	22,48	22,54	22,95
39.—PUBLIC HEALTH	11,14	13,35	14,14
40.—AGRICULTURE	9,31	8,58	8,97
41.—VETERINARY	4,73	4,84	5,05
42.—CO-OPERATION	3,96	3,59	3,62
43.—INDUSTRIES	10,62	9,54	9,42
44.—AVIATION	...	...	...
47.—MISCELLANEOUS DEPARTMENTS	1,29	1,22	1,13
H.—Civil Works and Miscellaneous Public Improvements—			
50.—CIVIL WORKS	45,01	49,71	50,88
J.—Miscellaneous—			
54.—FAMINE	40	70	48
55.—SUPERANNUATION ALLOWANCES AND PENSIONS ...	40,43	39,24	38,76
55A.—COMMUTATIONS OF PENSIONS FINANCED FROM ORDINARY REVENUES.	3,60	3,54	2,87
56.—STATIONERY AND PRINTING	8,54	8,79	8,26
57.—MISCELLANEOUS	1,03	4,35	-,19
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—			
62.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	...		...
M.—Extraordinary Items—			
63.—EXTRAORDINARY PAYMENTS	...		...
TOTAL EXPENDITURE CHARGED TO REVENUE.	4,94,37	5,04,92	5,03,34

[IN THOUSANDS OF RUPEES.]

REVENUE AND RECEIPTS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
Brought forward	4,98,41	5,06,58	4,95,15
O.—UNFUNDED DEBT	25,49	24,86	25,16
P.—DEPOSITS AND ADVANCES	5,91,55	6,11,78	4,94,16
R.—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	17,09	20,25	22,98
S.—REMITTANCES	1,42,05	1,43,35	1,24,04
TOTAL RECEIPTS OTHER THAN REVENUE	7,76,18	8,00,24	6,66,34
TOTAL RECEIPTS ...	12,74,59	13,06,82	11,61,49
OPENING BALANCE	38,90	1,40,13	1,23,03
GRAND TOTAL ...	13,13,49	14,46,95	12,84,52

NOTE.—The classification of opening balances in the various years is given on pages 6-7.

[IN THOUSANDS OF RUPEES.]

EXPENDITURE.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
Brought forward ...	4,94,37	5,04,92	5,03,34
CC.—Capital Account of Irrigation, Navigation, Embankment and drainage works not charged to revenue.			
68.—CONSTRUCTION OF IRRIGATION WORKS NOT CHARGED TO REVENUE.	...	—4	...
HH.—Civil works and miscellaneous public improvements not charged to revenue.			
81.—CIVIL WORKS NOT CHARGED TO REVENUE ...	3,13	9,25	12,58
JJ.—Miscellaneous capital account not charged to revenue.			
82.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.	...	31	28
83.—PAYMENT OF COMMUTED VALUE OF PENSIONS ...	—1,31	—1,27	—1,27
85.—PAYMENTS TO RETRENCHED PERSONNEL ...	—6	—3	—7
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	1,76	8,22	11,52
O.—UNFUNDED DEBT	17,94	19,64	13,39
P.—DEPOSITS AND ADVANCES	5,85,39	7,27,46	5,32,84
R.—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	10,15	10,76	11,62
S.—REMITTANCES	1,39,55	1,37,05	1,24,77
TOTAL DEBT, DEPOSIT, ETC., HEADS...	7,53,03	8,94,91	6,82,62
SCHEMES UNDER CONSIDERATION NOT READY ...	8,00	...	...
TOTAL EXPENDITURE	12,57,16	14,08,05	11,97,48
CLOSING BALANCE	56,33	38,90	87,04
GRAND TOTAL	13,13,49	14,46,95	12,84,52
PROVINCIAL { SURPLUS	17,43	...	...
PROVINCIAL { DEFICIT	...	1,01,23	35,99

NOTE.—The classification of opening and closing balances in the various years is given on pages 6-7.

Classification of opening and closing balances.

[IN THOUSANDS OF RUPEES.]

YEAR 1936-37 (Actuals).

	Opening balance.	Closing balance.	Net increase or decrease during the year.
Ordinary balance	29,68	—2,81	—32,49
Famine Relief Fund	19,42	13,85	—5,57
Subventions from Central Road Development Account.	10,04	12,13	+2,09
Grants from Imperial Council of Agricultural Research.	7	2	—5
Other grants from the Central Government ..	(a) 11,70	63,33	+51,63
TOTAL ..	70,91	86,52	+15,61

(a) Including 2,50 Orissa's share.

II YEAR 1937-38 (Revised estimate).

	Opening balance (actuals).	Closing balance (estimate).	Net increase or decrease during the year.
(1) Ordinary balance (b)	43,94	46,87	+2,93
(2) Unfunded debt— (State Provident Funds)	..	5,22	+5,22
(3) Deposit and advances—			
(i) Funds available for expenditure for specified purposes—			
Famine Fund Deposit Account ..	20,00	20,00	..
Bihar Famine Relief Fund	..	..	..
Pension Equalization Fund	..	2,71	+2,71
Subventions from Central Road Development Account.	12,13	12,02	—11
Grants from Imperial Council of Agricultural Research.	2	..	—2
Fund for reconstruction of earthquake damage	55,57	6,62	—48,95
Grant for economic development of rural areas.	5,62	1,17	—4,45
Other grants from the Central Government..	2,14	6	—2,08
Grant from Indian Central Cotton Jute Committee.	..	..	..
Suspense—(excluding Cash balance Investment Account).	71	—2,19	—2,90
(ii) Funds in the custody of the Provincial Government.	..	—1,88	—1,88
(4) Remittances	..	6,30	+6,30
TOTAL BALANCE ..	1,40,13	96,90	—43,23
Deduct— Deposits and Advances—Suspense Cash balance Investment Account.	..	—58,00	—58,00
Balance in Bank and Treasuries ..	1,40,13	38,90	—1,01,23

(b) Including 10,00 on account of minimum balance with the Reserve Bank and 11,00 on account of normal treasury balance.

Classification of opening and closing balances.

[IN THOUSANDS OF RUPEES.]

III

YEAR 1938-39 (Estimate).

	Opening balance.	Closing balance.	Net increase or decrease during the year.
(1) Ordinary balance (*b*)	46,87	48,08	+1,21
(2) Unfunded debt— (State Provident Funds)	5,22	12,77	+7,55
(3) Deposits and advances— (*i*) Funds available for expenditure for specified purposes— Famine Fund Deposit Account ..	20,00	20,00	..
Bihar Famine Relief Fund	..	..	..
Pension Equalization Fund	2,71	4,00	+1,29
Subventions from Central Road Development Account.	12,02	3,77	—8,25
Grants from Imperial Council of Agricultural Research.	..	..	..
Fund for reconstruction of earthquake damage	6,62	..	—6,62
Grant for economic development and improvement of rural areas.	1,17	..	—1,17
Other grants from the Central Government ..	6	..	—6
Grant from Indian Central Jute Committee	..	..	..
Suspense—(excluding Cash balance Investment Account).	—2,19	—5,09	—2,90
(*ii*) Funds in the custody of the Provincial Government.	—1,88	—1,00	+88
(4) Remittances	6,30	8,80	+2,50
TOTAL BALANCE ..	96,90	91,33	—5,57
Deduct— Deposits and Advances—Suspense Cash balance Investment Account.	—58,00	—35,00	+23,00
Balance in Bank and Treasuries ..	38,90	56,33	+17,43

(*b*) Including 10,00 on account of minimum balance with the Reserve Bank and 11,00 on account of normal treasury balance.

APPENDIX B.

List of new schemes and projects for Budget, 1938-39.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory Remarks:
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
		Rs.	Rs.	Rs.	Rs.	
	XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.					
Maintenance and Repairs to Tribeni Canal.	Working Expenses—Maintenance and Repairs—Tribeni Canal.	..	14,500	..	14,500	Special repairs to buildings and silt clearance of the Tribeni Canal are necessary for maintaining them in good order. If silt clearence is not done, the canal will not function well with a probable loss of revenue. Increased provision is required for the proper maintenance of the buildings and the canal.
	TOTAL—XVII.—IRRIGATION, NAVIGATION, ETC.	..	14,500	..	14,500	
	7—LAND REVENUE.					
nprovements of markets and roads in the Porahat Government estate.	Management of Government estates—Outlay on improvements—Districts other than the Santal Parganas—Miscellaneous (outside Board's contract grant).	..	3,000	..	3,000	The Porahat estate has recently been taken over by Government. The roads and markets have been badly neglected for many years and a certain amount of expenditure, especially on the markets, is essential.
	Total—7-Land Revenue ..	..	3,000	..	3,000	
	11.—REGISTRATION.					
:perimental sub-registry office at Masrak in the district of Saran.	District charges—Pay of officers—1 sub-registrar.	..	1,620	..	550	The experimental sub-registry office at Masrak in the district of Saran was opened with effect from the 15th June 1928 to relieve the congestion in the sub-registry office at Marhaura in the same district. This office is still on an experimental basis. It is proposed to continue it temporarily for another year.

	Pay of establishment—					
	1 clerk	..	540	..	438	
	1 peon ..	..	120	..	110	
	Contingencies—Non-contract—(House-rent).	..	108	..	99	
Experimental sub-registry office at Barharia in the district of Saran.	District charges—Pay of officers—					
	1 sub-registrar	..	1,620	..	550	The experimental sub-registry office at Barharia in the district of Saran was opened with effect from the 1st April 1929 to give relief to the sub-registrars of Siwan and Gopalganj in the same district. The office is still on an experimental basis. It is proposed to continue it temporarily for another year.
	Pay of establishment—					
	2 clerks	..	1,080	..	858	
	1 peon	..	120	..	110	
	Contingencies—Non-contract—(House-rent).	..	96	..	88	
Experimental sub-registry office at Bagaha in the district of Champaran.	District charges—Pay of officers—1 sub-registrar.	..	1,620	..	550	The experimental sub-registry office at Bagaha in the district of Champaran was opened, with effect from the 1st April 1930, to give relief to the sub-registrars of Shikarpur and Bettiah in the same district. This office is still on an experimental basis. It is proposed to continue it temporarily for another year.
	Pay of establishment—					
	2 clerks	..	1,080	..	836	
	1 peon	..	120	..	110	
	Contingencies—non-contract—(House rent).	..	120	..	110	
	Total 11—Registration ..	..	8,244	...	4,409	

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure. Recurring.	Ultimate Expenditure. Non-recurring.	Budget Estimate, 1938-39. Recurring.	Budget Estimate, 1938-39. Non-recurring.	Explanatory Remarks.
	18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Rs.	Rs.	Rs.	Rs.	
Grant to the Chapra Municipality for protection of the town of Chapra.	B—Navigation, Embankment and Drainage Works—Works for which neither capital nor revenue accounts are kept—Miscellaneous Expenditure—Grants-in-aid—Grant to the Chapra Municipality for protection of the town of Chapra,	..	6,000	..	6,000	As a result of the recommendation of the Saran Advisory Flood Committee held at Chapra in December 1936, the Chapra Municipality was asked to take up certain municipal works for the protection of the town of Chapra. It was subsequently decided that half the cost of the works should be given to the municipality as a grant from Government and that the balance should be met by the municipality. The proposed grant of Rs. 6,000 is meant to enable the municipality to take up and complete all the works necessary for protection of the town of Chapra from floods.
	Total 18—Other Revenue Expenditure financed from ordinary Revenues.	..	6,000	..	6,000	
	25—GENERAL ADMINISTRATION.					
	Provincial Legislative Assembly—Pay of establishment.					
Strengthening of the Department of the Bihar Legislature.	Registrar (1) Rs. 300—15—450 ..	5,268	..	3,600	..	The ministerial staff of the Bihar Legislature which was sanctioned in May 1937 has proved, after experience of two sessions of the Assembly, to be inadequate.
	Assistant (1) Rs. 160—4—200 ..	2,268	..	1,920	..	
	Do. (1) Rs. 85—4—125 ..	1,368	..	1,020	..	
	Do. (1) Rs. 65—4—85 ..	984	..	780	..	
	Do. (6) Rs. 45—2—51 each ..	3,384	..	3,240	..	
	Stenographer (1) Rs. 100—7—170..	1,812	..	1,200	..	
	Typist (1) Rs. 40—2—60 ...	660	..	480	..	
	English Reporters (2) Rs. 100—7—170.	3,624	..	2,400	..	

	Vernacular Reporters (4) Rs. 100—5—170.	6,672	..	4,800	..	
	Library peon (1) Rs. 15 ..	180	..	180	..	
	Darwan (1) Rs. 11—1—16 ..	144	..	132	..	
	Peon (1) (for the Registrar) Rs. 13 ..	156	..	156	..	
	Pay of Establishment—Voted ..	26,520	...	19,908	..	
	Deduct Amount provided in the 1st edition.	..	..	—4,800	..	
	Total ..	26,520	...	15,108	..	
Discretionary grants at the disposal of His Excellency the Governor.	Discretionary grants—Discretionary grants at the disposal of His Excellency the Governor.	..	10,000	..	10,000	The discretionary grant formerly placed at the disposal of His Excellency the Governor was Rs. 25,000. It was reduced to Rs. 10,000 with effect from the year 1931-32. In 1935-36 the grant was raised to Rs. 20,000 by a supplementary demand and the same amount (Rs. 20,000) has been provided in the years 1936-37 and 1937-38. Experience has shown that His Excellency has found it difficult to meet numerous requests for grants for objects deserving of assistance from public funds that have been made to him during his tour or otherwise. It is proposed to increase the grants by Rs. 10,000 so that the total discretionary grant at the disposal of His Excellency will be Rs. 20,000.
Discretionary grants at the disposal of the Hon'ble Ministers.	Discretionary grants—Grant at the disposal of the Hon'ble Ministers.	..	80,000	..	80,000	Discretionary grants are placed at the disposal of the Hon'ble Ministers to enable them to meet numerous requests for grants for objects deserving assistance from public funds.
	Deduct—Amount included in the 1st edition.	..	—20,000	..	—20,000	
	Total ..	..	60,000	...	60,000	
Discretionary grants at the disposal of Commissioners of Divisions.	Discretionary grants—Discretionary grants at the disposal of the Commissioners.	..	20,000	..	20,000	Certain sums of money are placed annually at the disposal of the Divisional Commissioners for expenditure on two main classes of objects, viz., to reward individuals, for services to the State, or to the public, and to carry out or aid schemes for the benefit of the public or any section of the public. Provision is made every year on a non-recurring basis.
	TOTAL 25—GENERAL ADMINISTRATION	26,520	90,000	15,108	90,000	

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	29—POLICE.	Rs.	Rs.	Rs.	Rs.	
Entertainment of a staff of 3 assistant sub-inspectors and 63 constables including 9 constables as a reserve with effect from 1st April 1938 for the control of traffic in Patna, Dhanbad and Jamshedpur.	Constabulary	14,477	..	11,330	..	The need for traffic police is actually felt in the larger towns of the province as the number of motor vehicles steadily increases. Traffic control has cast on the shoulders of the town police a burden which is likely to impair efficiency unless the force is increased. It is proposed to provide a special traffic police in Patna, Dhanbad and Jamshedpur.
	Allowances (voted)—					
	Travelling allowance (including conveyance allowance).	1,758	..	1,121	..	
	Other allowances	2,830	..	2,594	..	
	Contingencies—non-contract ..	..	..	..	..	
	Miscellaneous Contingencies ..	1,448	..	1,133	..	
	Clothing	1,364	..	..	3,414	
	Total	21,877	..	16,178	3,414	
	Total 29—Police ..	21,877	..	16,178	3,414	

Restoration of the grant to the Patna University towards the Vice-Chancellor's travelling allowance.	*A—University- -grants to University*—recurring.	..	1,000	..	1,000	The University used to get a grant of Rs. 1,000 a year for the travelling allowance of the Vice-Chancellor. From the year 1932-33 the grant was discontinued as the official Vice-Chancellors had no time to tour. During 1937-38 Rs. 500 has been restored. At present there is a non-official Vice-Chancellor and it is considered desirable that the grant should be restored in full to enable the Vice-Chancellor to undertake periodical inspections of the colleges under the University.
Admission of the Patna College to B. A. Honours and M. A. standards in Urdu as principal subject.	A—University Government Arts Colleges—Pay of officers—voted.	4,511	..	1,600	..	There is no provision in the province of Bihar for the teaching of Urdu as a principal subject to the B. A. Honours and M. A. standards and it is therefore proposed to arrange for the admission of the Patna College in Urdu as a principal subject to the above standards with effect from the session 1938-39. The opening of the Honours and M. A. classes will require an additional teacher in Urdu in the Junior Branch of the Bihar Educational Service (class II).
Additional grants for girls' middle schools.	B—Secondary—Direct grants to non-Government secondary schools—other schools—recurring.	..	9,000	..	9,000	A number of privately-managed schools for girls are ripe for recognition as middle English schools but are reluctant to change their status and thus lose grants now received from local bodies. It is desirable to make provision for giving grants of an average of Rs. 50 a month to 15 new schools.
Introduction of industrial education in middle schools.	B—Secondary—Direct grants to non-Government secondary schools—other schools.	800	1,600	800	1,600	In accordance with the recommendation of the Vocational Education Committee, Government have decided to encourage the establishment of vocational classes with a definite economic object in middle schools. The cost of the classes was estimated as follows :— Recurring. Rs. One teacher on Rs. 35 a month... 420 Contingencies Rs. 15 a month ... 180 600 a year. Non recurring. Rs. Shed ... 800 Equipment ... 400 1,200
	B—Secondary—grants to local bodies for secondary education.	1,600	3,200	1,600	3,200	Government agreed to find two-thirds of the cost, if the school authorities could find the other third.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	37—EDUCATION.—*concld.*	Rs.	Rs.	Rs.	Rs.	
Special scholarships for aboriginals.	E—General—Scholarships—other schools and colleges—scholarships for aboriginals.	3,420	..	3,315	..	It is proposed to provide an additional amount for scholarships for aboriginals in 1938-39 and succeeding years. The distribution will be as follows :— Rs. 1 College scholarship of Rs. 20 ... ... 240 1 College scholarship of Rs. 15 ... ... 180 School scholarships for high and middle schools ... 3,000 Total ... 3,420 Each school scholarship will be tenable for a year. The value of school scholarships will be from Rs. 3 to Rs. 7 in high schools and from Rs. 2 to Rs. 4 in middle schools. Each college scholarship will be tenable for 2 years, but not more than the number specified above will be current at one time.
Special scholarships for Harijans.	E—General—Scholarships—Other schools and colleges—Scholarships for Harijans.	18,880	..	18,310	..	Rs. 2,000 has been provided in the budget of 1937-38 for scholarships to Harijan students. It is proposed to make a much larger provision in 1938-39 and succeeding years. The distribution will be as follows :— Rs. Two college scholarships of Rs. 20 each .. 480 Ten college scholarships of Rs. 15 each .. 1,800 Grants for books to college students .. 500 Scholarships tenable in high schools .. 12,000 Scholarships tenable in middle schools .. 3,600 Grants for books to school students .. 500 Total .. 18,880 Each school scholarship will be tenable for a year. The value of school scholarships will be from Rs. 3 to Rs. 7 in high schools and from Rs. 2 to Rs. 4 in middle schools. Each college scholarship will be tenable for 2 years, but not more than the number specified above will be current at one time.

	E—General—Scholarships—Other schools and colleges—Special scholarships for Momins.	7,000	..	7,000	..	A lump sum of Rs. 7,000 has been provided for scholarships to Momins.
Additional funds for Zenana education.	E—General—Miscellaneous—Grants for Zenana education.	..	3,244	..	3,244	A sum of Rs. 2,100 is required for new grants to five peripatetic schools—one at Patna, two at Gaya, one at Motihari and one in Darbhanga district. These grants are given at the rate of Rs. 35 a month for each school. A further sum of Rs. 1,144 is required for new grants to four *atu* schools, all in the first grade.
Grant to the Bihar Provincial Seva Samiti.	E—General—Miscellaneous ..	..	6,000	..	6,000	The Bihar Provincial Seva Samiti is an old institution serving an useful purpose in the Province and a grant from Government revenues is necessary to increase its usefulness.
Grant to Srimati Radhika Sinha Institute and Sachchidananda Sinha Library at Patna.	E—General—Miscellaneous—Miscellaneous charges.	..	(a) 6,000	..	(a) 6,000	The Radhika Sinha Institute and the Sachchidananda Sinha Library at Patna founded by Dr. Sachchidananda Sinha are in financial difficulty owing to uncertainty regarding the payment of interest on the sum of Rs. 50,000 invested in co-operative banks. As the institute and library serve useful purposes a grant from Government is necessary.
Grant to the Maheshwar Public Library at Patna.	E—General—Miscellaneous—Miscellaneous charges.	...	600	...	600	There is a public library called the Maheshwar Public Library at Patna. A special feature of the library is that it has started a free circulating and travelling library to give reading facilities to women. The library receives a grant of Rs. 300 a year from the Patna City municipality but the amount is inadequate. A non-recurring grant-in-aid of Rs. 50 a month for the year 1938-39 is provided in the budget.
	Total 37—Education ...	36,211	30,644	32,625	30,644	

(a) For two years only.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory Remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	38—MEDICAL.		Rs.		Rs.	
Grant for the treatment of venereal diseases.	Hospitals and dispensaries—Mufassal hospitals and dispensaries—Contingencies, non-contract.	..	2,000	..	2,000	To provide facilities for the treatment of venereal diseases at all Sadr Hospitals in the province of Bihar.
	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant for the treatment of venereal diseases.	..	7,500	..	7,500	
Supply of drugs to Sadr and subdivisional hospitals for treatment of Kala-azar.	Hospitals and dispensaries—Mufassal hospitals and dispensaries—Contingencies, non-contract.	..	4,000	..	4,000	Kala-azar is much more prevalent in this province than is supposed. Modern research work shows that deaths which in the past have been attributed to malaria are really due to this disease. Every case also is a potential source of infection, and it is considered desirable to adopt measures which will check the growth and spread of the disease.
	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant for treatment of Kala-azar.	..	16,000	..	16,000	
Grant for improvement and equipment of hospitals and dispensaries.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grants for equipment.	..	44,000	..	44,000	Special grants are placed at the disposal of Inspector-General of Civil Hospitals, Bihar, for the improvement of the equipment of hospitals and dispensaries in the province.
Grants to district boards for medical relief in rural areas.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Recurring grants to district boards for medical relief.	...	20,000	..	20,000	In the budgets of 1936-37 and 1937-38 an increased provision of Rs. 20,000 was made for making grants to district boards for medical relief. The same amount is repeated this year.
Appointment of a second anæsthetist at the Patna Medical College Hospital.	Hospitals and dispensaries—Mufassal hospitals and dispensaries—Pay of officers.	...	1,200	..	1,100*	There is at present no permanent post of a second anæsthetist at the Patna Medical College Hospital. Latterly the work of the second anæsthetist has been carried on by a supernumerary assistant surgeon. This procedure has not been found to be workable in actual practice and the creation of a post of second anæsthetist at the Medical College Hospital is considered necessary.

for drugs and instruments and remuneration to local Indian doctors and compounders for leprosy work.	—Hospitals and dispensaries—Grants to local bodies for treatment of lepers.	..	3,600	..	3,600	To assist the leper clinics so that the centres may continue their work as usual.
Additional recurring grant for meeting the increased maintenance charges of the Dumka Sadr hospital.	Hospitals and dispensaries—Grant to hospitals and dispensaries—Recurring grant for maintenance charges of the Sadr Hospital, Dumka.	..	4,000	..	(a) 4,000	The old buildings of the Dumka Sadr hospital, which is a class III (municipal) institution, were in a dilapidated condition, and Government sanctioned the reconstruction of the hospital in January 1926 at an estimated cost of Rs. 1,36,300 exclusive of departmental charges, and bore the whole cost. The larger accommodation provided in the hospital after its reconstruction entailed increased maintenance charges which it was not possible for the hospital committee to meet without help from Government. Certain sums of money are accordingly being sanctioned to other hospital for meeting its increased maintenance charges for the last few years. Such assistance will stop as soon as the finances of the hospital improve.
Construction of indoor ward at the Saldaha leper colony in the district of Santal Parganas.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant to Saldaha leper colony for construction of indoor hospital ward.	..	9,000	..	9,000	The Saldaha leper colony is managed and maintained by the Northern churches Mission with the assistance of a capitation grant from Government. The Mission have now applied for a grant of Rs. 10,700 for the construction of a new hospital ward for indoor patients at the colony. As the colony is rendering an extremely valuable public service and as Government are advised by the Inspector-General of Civil Hospitals, Bihar, that the existing hospital accommodation at the colony is very inadequate, Government propose to make a grant of Rs. 9,000. The balance, if any, will be met by the Mission from its own funds or other sources.
Provision for maternity and child welfare work.	Grants for medical purpose—Grants to the Bihar and Orissa Maternity and Child Welfare Society.	..	9,000	..	9,000	The provincial maternity and child welfare society has succeeded in raising considerable sums from private charity and has started welfare and maternity societies in various parts of the province. It is in touch with local bodies, and is hoping to enlist their support. Government are satisfied that it has spent and is spending its funds to the best purpose; and its work is under the guidance of the Inspector-General of Civil Hospitals as Honorary Secretary.
	TOTAL 38—MEDICAL ..	..	1,20,300	..	1,20,200	

*For one year only. (a) For two years only.

Description of charge.	Particulars by minor and sub heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory Remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	39—PUBLIC HEALTH.		Rs.		Rs.	
Provision for inoculation against cholera.	Expenses in connection with epidemic diseases—Other epidemic diseases—Contingencies—non-contract—Anti-influenza and anti-cholera vaccines.	..	14,400	..	14,400	The high protective value of anti-cholera inoculation is now generally admitted in countries all over the world where it has been given a trial. A sum of Rs. 14,400 in addition to the recurring provision of Rs. 5,600 was provided in the budgets for 1936-37 and 1937-38. The same amount is repeated in the budget for 1938-39.
Cholera epidemic reserve of vaccinators.	Expenses in connection with epidemic diseases—Other epidemic diseases.					To assist district boards to combat outbreaks of cholera Government have in the past few years entertained a special reserve of vaccinators in all districts who have received some training in methods of disinfection from Assistant Directors of Public Health and Civil Surgeons. The Director of Public Health was authorised to recruit a total staff not exceeding 100 for the whole province and to employ them from April to the end of September, these being the months in which cholera is most liable to break out. As the system has proved successful it is proposed to provide Rs. 14,400 during next year also.
	(1) Pay of establishment—vaccinators.	..	10,400	..	10,400	
	(2) Allowances—voted—travelling allowances.	..	1,200	..	1,200	
	(3) Contingencies—miscellaneous ..	..	2,800	..	2,800	
Contribution to local bodies for water-supply, sewerage and drainage.	Grants for Public Health purposes—Grants to district boards, and municipalities and other local funds, for water-supply, sewerage and drainage.	..	20,000	..	20,000	Government invariably make provision under this head by schedule. The provision this year is somewhat reduced, in view of the increased provision for rural water-supply.
Provision for grant to district boards for rural water-supply.	Grants for public health purposes—Contributions to local bodies for water-supply, sewerage and drainage—Grants to district boards for rural water-supply.	..	1,25,000	..	1,25,000	Previous to the year 1931-32 a provision of Rs. 45,000 used to be made every year, in the budget estimate of Bihar and Orissa for distribution to district boards for improvement and provision of sources of drinking water-supply in rural areas. In the budget estimate for the year 1931-32 the provision was omitted as a measure of retrenchment necessitated by the financial stringency of the province. A provision of Rs. 36,000 was made in the budget for 1936-37 and it was raised to Rs. 60,000 during the current year as there was great scarcity of drinking water-supply in rural areas. Rs. 1,25,000 is included in the budget estimate of the next year for this purpose of which Rs. 50,000 will be earmarked for Harijans. The provision will not be [illegible]

Provision of free accommodation of patients coming from outside Patna for anti-rabic treatment at the Patna Pasteur Institute	*Pasteur Institute*—Grants and subsidies—Grant to the Patna City Municipality for hiring a house for accommodation of patients coming from outside Patna for anti-rabic treatment at the Patna Pasteur Institute.	(a) 1,000	..	1,000	..	A grant is being made annually to the Patna City municipality for hiring a house for the patients of the Patna Pasteur Institute coming from outside Patna with the object of providing free accommodation for such patients and their relatives. Provision was made on a non-recurring basis originally but since 1935-36 provision was made on a recurring basis for a period of three years.
Free supply of quinine to school children.	Expenses in connection with epidemic diseases—Malaria—Free supply of quinine to certain schools in Bihar.	...	1,500	...	1,500	As a measure of retrenchment free supply of quinine which was made in the past to certain schools in Bihar was discontinued from the year 1932-33. In pursuance of an undertaking given in discussion on a budget motion moved in the winter session of the Legislative Council (1935) the matter was reconsidered and Government in consultation with the Director of Public Health decided to renew the system of free supply of quinine to Government schools where ravages of malaria are frequent and accordingly provided Rs. 1,500 in the budgets for 1936-37 and 1937-38. The same amount is included in the next year's budget.
Nutrition scheme ...	Expenses in connection with epidemic diseases—Other schemes—nutrition scheme.	..	(b) 6,428	..	5,892	Public Health Nutrition work has risen into prominence in recent years in all progressive countries and the importance of this useful line of research need hardly be emphasised. At the suggestion of the Government of India, a medical officer of the Public Health Department was given special training at Coonoor in nutrition work. The ultimate aim of this scheme is to suggest adequate diet at minimum cost and to advise on the best possible diet for the money spent, for the population at large; to circulate as widely as possible the proportionate nutritive value of each food-stuff to enable the educated public to plan out their own diet within their resources and without much expert help; to suggest improvement in the dietaries of expectant and nursing mothers and infants at minimum cost; and to advise the school authorities on the necessity of introduction of school feeding on proper lines. The nutrition officer will have to visit district headquarters for training the subordinate health staff of local bodies in the subject of nutrition and its relation to disease and for trying to start voluntary societies in rural areas for improvement of diet. Government are satisfied that this important public health measure may be undertaken now that an officer has been specially trained in the subject. A scheme has accordingly been drawn up for a period of one year for the present in consultation with the Director of Public Health at an annual cost of Rs. 6,428.
	TOTAL—39—PUBLIC HEALTH	1,000	1,81,728	1,000	1,81,192	

(a) For three years from 1938-39.
(b) For one year only.

Description of charge.	Particulars by minior and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory Remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	40—AGRICULTURE.	Rs.	Rs.	Rs.	Rs.	
Intensive demonstration and propaganda work in 16 selected thanas.	Agricultural Department—					
	Public Service—					
	Seeds, Implements and manures	..	4,800	..	4,800	This is a scheme for intensive demonstration and propaganda work in 16 selected thanas at the rate of one in each district as an experimental measure for one year in the first instance. The amount required for each thana for free distribution of seeds, manures, etc., is estimated at Rs. 300 per thana per year. The present annual grant is Rs. 9,300 for the whole province and provides only about Rs. 175 per subdivision and cannot provide funds for this intensive demonstration.
Scholarships to Bihar students at Agricultural Colleges in other provinces.	Agricultural Education and Research —Scholarships.	3,000	..	3,000	..	To award four scholarships to deserving candidates of this province tenable at an Agricultural College outside the province for four years' course of training in agriculture. On account of the abolition of the Agricultural College at Sabour, students of this province find it difficult to secure training in agriculture.
Addition to the strength of the Subordinate Agricultural Service to provide for one Inspector in the first grade, six overseers in the third grade and 24 Kamdars in the year 1938-39 for the extension of demonstration and propaganda work.	Agriculture—Expert staff—Establishment—Pay of Subordinate Agricultural Service employed at Experimental Farms.					
	Pay of Establishment—one Inspector in grade I.	..	1,555	..	1,555	The Department of Agriculture is in a position to help agriculturists by introducing improved crops and methods for almost all parts of the province. But in order to be able to do so, an adequate staff for village demonstrations is necessary. The present scheme has been given effect to temporarily for two years from the 1st April, 1936 by the appointment of one Inspector, six overseers and 24 Kamdars. It is proposed to continue it for another year from 1st April 1938.
	Six overseers in grade III ..	..	3,165	..	3,165	
	Allowances voted—Travelling allowance.	..	2,310	..	2,310	
	Experimental farms—Contingencies —non-contract. Patna farm (7)— pay of Kamdars.	..	1,694	..	1,694	

	Sabour Farm (5)—pay of Kamdars	..	1,210	..	1,210	
	Ranchi Farm (6)—pay of Kamdars	..	1,452	..	1,452	
	Pusa Farm (6)—pay of Kamdars ..	..	1,452	..	1,452	
Additional staff for demonstration and propaganda work in the Tirhut Range.	Agricultural Department—B—Expert staff—Contingencies—Non-contract.					
	Pay of 10 kamdars @ Rs. 17 each per month, *plus* travelling allowance @ Rs. 6 each per month.	..	2,530	..	2,530	Ten kamdars have hitherto been sanctioned on a temporary basis from year to year since 1928 for propaganda work in the Tirhut Range. The budget provides for retention of the staff for one year more on a temporary basis.
	Feed of bullocks	..	935	..	935	
Purchase of one Hanomag Diesel trac type tractor for the Patna Farm.	Experimental Farms—Patna Farm—Contingencies—non-contract—Miscellaneous.	..	8,500	..	8,500	The provision is intended for the purchase of one Hanomag Diesel trac type tractor for the Patna Farm in order to replace the old kerosene oil tractor which was originally purchased early in 1929 for the Gaya Central Farm and was subsequently transferred to the Patna Farm. The recurring contingent grant of the Patna farm will be reduced by Rs. 800.
	Deduct savings in the amount provided in the first edition of the budget.	—800	..	—800	..	
Subsidising the Kisan Agricultural Journal.	Agricultural Department—D—Public Service—C—Miscellaneous.	..	1,500	..	1,500	The Budget provides for the grant of a subsidy on a non-recurring basis for running the "Kisan", an agricultural journal published quarterly by the Department of Agriculture containing valuable information regarding results of scientific research in agriculture in a manner and language which is easily understood by the agriculturists. The journal cannot be kept alive with private subscriptions only and requires assistance from Government. A special sugarcane number is to be published in the journal.
Recruitment of 20 Agricultural Overseers for training on departmental farms for expansion of propaganda work.	Agricultural Department—B—Expert Staff—Pay of Establishment—Overseers.	10,000	..	10,000	..	This is a scheme for the recruitment of 20 Agricultural Overseers for training on Departmental Farms for expansion of propaganda work. The existing strength of one overseer per subdivision is totally insufficient for effective propaganda and it is intended to increase the number of overseers gradually. Suitable young men with at least the I.Sc. qualification will be recruited and trained on the departmental farms before they are deputed for propaganda work.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory Remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring	
	40—AGRICULTURE—*concld.*	Rs.	Rs.	Rs.	Rs.	
	Experimental Farms :—					
Training of promising youths in practical agriculture at Government Farm.	Pusa Farm—Contingencies—non-contract.	..	600	..	550	This is a scheme for training promising youths in practical agriculture at the Central Farms of the Agricultural Department. The object of this training which will last for 12 months is to teach young agriculturists improved methods of cultivation and the use of up-to-date implements and manures in order that on the successful completion of their training they will take up cultivation as their profession. It is also hoped that the knowledge and experience acquired by them will benefit their neighbours. With a view to attract suitable candidates it is proposed to award 10 stipends of Rs. 10 each per month tenable in two centres to begin with viz., five at the Sabour Farm and five at the Pusa Farm.
	Sabour Farm—Contingencies—non-contract.	..	600	..	550	
Construction of a flue-curing barn at the Pusa Farm.	Experimental Farms—Pusa Farm—Contingencies—Non-contract.	..	1,700	..	1,700	Two flue-curing barns were constructed at the Sabour Farm in 1926, from funds provided by the Imperial Council of Agricultural Research for the proper curing of tobacco leaf which could be used for cigarettes. The barns were worked for the first time during the last tobacco harvest and the result was satisfactory. The flue-cured leaf—about 1,259 pounds in all—was sold at the rate of 5 annas per pound or Rs. 25-10-0 per maund against Rs. 11-5-0 per maund of tobacco leaf cured by the indigenous process. There is a demand for flue-cured tobacco grown under North Bihar conditions. It is, therefore, proposed to construct a barn at the Pusa Farm for experimental purposes.

Increase in the contingent grant of the Agricultural Department budget.	Agriculture—Public Service—Well Boring Staff—Contingencies—Non-contract.	..	5,750	..	5,750	The grant under the head "Public Service—Well-Boring Staff—Contingencies—Non-contract" in the budget estimate of the Agricultural Department for 1936-37 was Rs. 9,250. This was insufficient to maintain the efficiency of the section. If the Agricultural Engineering Section is to work efficiently and render service to the public it is essential that its grant should be increased. The grant was raised to Rs. 15,000 during 1937-38 on a non-recurring basis. It is proposed to retain the provision of Rs. 15,000 on a non-recurring basis for another year.
	Total 40—Agriculture ..	12,200	39,753	12,200	39,653	
	42—CO-OPERATION.					
Grant to the Ranchi Weavers' Co-operative Stores for rehabilitation of its affairs.	Grants-in-aid—Grant to the Ranchi Weavers' Co-operative Stores.	..	10,000	..	10,000	This is a non-recurring grant and it is hoped that with this grant the Ranchi Weavers' Co-operative Stores will be able to avert liquidation and assist in the development of hand-loom industry.
Grant for remission of money order commission to Co-operative Societies in Bihar.	Grants-in-aid.—Grant for remisson of money-order commission to Co-operative Societies.	..	3,000	..	3,000	In 1927, Government sanctioned a proposal to encourage the making of remittances between Co-operative Societies and their financing banks by money order and agreed to grant as an experimental measure for five years a rebate to the societies of 75 per cent of the money order commission paid on such remittances. The term expired on the 31st March 1933 and was again extended for another five years which expires on the 31st March 1938. It is necessary to continue the concession for another five years as the movement cannot afford to do without this help at present. The concession is given in other provinces and has the support of the Royal Commission on Agriculture. A provision of Rs. 3,000 is necessary on this account for the year 1938-39.
	Total—42—Co-operation ..	..	13,000	..	13,000	

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory Remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
		Rs.	Rs.	Rs.	Rs.	
	43—INDUSTRIES.					
Training in the general work and in the composing class of the Government Press, Gulzarbagh.	Industries—Technical Schools—Printing and book-binding classes at Gulzarbagh—Scholarships and Stipends.	1,200	..	550	..	It is proposed to make adequate arrangements in the Government Press for the training of apprentices in printing and other general work of the Press, for which at present arrangements are not adequate. There will be two courses for training, one for those who have passed the I. A. or I. Sc. examination or possess higher qualifications and the other for Matriculates.
	Deduct—Amount included in the 1st edition.	—600	..	—275	..	No capital (non-recurring) cost is anticipated.
Information Bureau ..	Direction—Information Bureau—					
	Pay of officers—voted ..	..	3,240	..	3,240	In order to put suitably qualified educated men of the province in touch with employers and to find better employment for young men with scientific and technical training in the industries of the province an Information Bureau was started as a part of the office of the Director of Industries for a period of two years from the 1st March 1935 Government are satisfied that the Bureau can serve very useful purpose in relieving unemployment among educated young men. It is proposed to continue the Bureau for another year as a temporary measure.
	Pay of Establishment	..	3,448	..	3,448	
	Allowances—voted—					
	Travelling allowance	..	500	..	500	
Weaving Demonstration parties.	Industries—C—Industrial Development—Weaving Demonstration—					
	(a) Pay of Establishment ..	..	17,618	..	14,772	The function of the peripatetic weaving demonstration parties is to demonstrate to the hand-weavers of the province the advantages of using improved methods and appliances and thereby to foster and improve this most important cottage industry.
	(b) Allowances—voted—Travelling allowance.	..	4,905	..	4,495	
	(c) Contingencies—Non-contract	..	600	..	550	

Dyeing Demonstration Party.	Industries—C—Industrial Development—Dyeing Demonstration—					
	(*a*) Pay of establishment ..	..	3,974	..	3,970	A Dyeing Demonstration Party is necessary to encourage the use of fast dyes among the weavers, dyers and printers of the province and to teach them the correct and up-to-date methods of dyeing and printing.
	(*b*) Allowances—voted—Travelling allowance.	..	940	..	930	
	(*c*) Contingencies—non-contract	..	175	..	170	
Rope-making Demonstration Party.	Industries—C—Industrial Development—Rope-making Demonstration—					
	(*a*) Pay of establishment ..	..	1,620	..	1,375	The object on the Rope-making Demonstration Party is to introduce among the villagers improved methods of rope-making by the use of labour-saving appliances of the Japanese type with a view to increase their income. It also teaches designing and making of fancy baskets for which there is a good market.
	(*b*) Allowances—voted—Travelling allowance.	..	736	..	675	
	(*c*) Contingencies—non-contract	..	200	..	180	
Sericulture—Eri-rearing Demonstration Party.	Industries—C—Industrial Development—Sericulture—					
	(1) Eri-rearing Demonstration Party—					
	(*a*) Pay of establishment ..	..	1,500	..	1,375	The object of the Eri-rearing Demonstration Party is to introduce this useful subsidiary industry among the agriculturists as a spare-time occupation with a view to supplement their income from land. It teaches them the rational methods of eri silk rearing and spinning and helps them to market their output.
	(*b*) Allowances—voted—Travelling allowance.	..	500	..	460	
	(*c*) Contingencies—non-contract	..	100	..	90	
Cottage and small scale woollen industries at Gaya.	Industries—C—Industrial Development—Cottage and small scale woollen industries—Contingencies—Non-contract—working capital.	..	25,000	..	25,000	The Government of India announced in the year 1936, a grant of Rs. 5 lakhs spread over 5 years for the development of cottage and small scale woollen industries of the country, and allotted to the province of Bihar a sum of Rs. 19,850 for a marketing scheme for the benefit of the local weavers. This amount included a small grant of Rs. 8,000 from the surplus at the disposal of the Government of India to be used as working capital. This, however, is found to be quite inadequate even for the year 1937-38 and proposals have been submitted to the Government of India for increasing the grant for this year. A sum of Rs. 25,000 will be required during the year 1938-39 as working capital. Receipts arising from sale proceeds will be credited to Provincial revenues (XXXII—Industries). It is anticipated that annual receipts will exceed Rs. 25,000 ultimately so long as the scheme is in existence.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory Remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	43—Industries—*contd.*	Rs.	Rs.	Rs.	Rs.	
Training of women workers of Jhaira coal-fields in weaving and basket-making.	Industries—Industrial Development—Training of women workers of the Jharia coalfields—					
	Pay of establishment	3,780	..	3,465	..	As a result of recent legislation a large number of women workers of the Jharia coal mines will be excluded from under-ground work. To help these women workers to find other suitable employment, the Government of India have agreed to grant a sum of Rs. 30,000 to be expended in the course of three years to train them in hand-weaving and basket-making. It is proposed to establish two handicrafts institutes in the coalfields, one at Jharia and the other at Sijua. In each institute 20 women workers will be trained in hand-weaving and 10 in basket-making each year. The course of training will extend over a period of one year in hand-weaving and 6 months in basket-making.
	Travelling allowance	180	..	165	..	
	Stipends	4,320	..	3,960	..	
	Contingencies—Non-contract—Miscellaneous.	1,440	..	1,340	..	
	Equipment and furniture ..	..	840	...	840	
	Raw materials	4,000	..	4,000	..	
Grant-in-aid to the Mahila Shilp-Kala Bhawan, Muzaffarpur.	Industrial education—Grants-in-aid to technical institutions.	(a)1,840	1,500	(a)1,840	1,500	The Mahila Shilp-Kala Bhawan, Muzaffarpur was started on the 10th June 1937 under the auspices of the Central Night Schools' Association, Muzaffarpur, with the objects of (1) imparting training to girls and women in home industries and crafts, (2) supplying raw materials and arranging for the marketing of the articles manufactured by women in their own homes and in the institute with a view to improve their economic condition and (3) imparting as far as practicable general education and knowledge of domestic service, home nursing, mother-craft and health and hygiene to those attending the institute in order to enable them to become efficient wives, mothers and housewives.
Installation of a silk twisting plant at the Silk Institute, Bhagalpur.	Industries—C—Industrial Development—Silk Institute, Bhagalpur.—	..	..	..	..	With a view to encourage the use of indigenous silk yarn in the weaving of silk goods by the silk-weavers of the province and to discourage the use of cheap spun silk imported from Japan and other countries which has very much hampered the progress of the indigenous silk industry, it is necessary to instal a silk twisting plant at the Silk Institute, Bhagalpur. This will make available to the weavers of Bhagalpur and other centres doubled and twisted silk yarn ready for weaving.
	Pay of establishment	300	..	..	..	
	Contingencies—Non-contract ..	3,200	15,000	3,200	15,000	

Bihar Commercial Museum.	*Grants-in-aid—Grants to the* Commercial Museum.	3,760	9,700	3,760	9,700	The Bihar Commercial Museum was started at Patna on the 22nd August, 1936, in a rented house with the object of helping the development of Commerce and Industries by finding markets for all kinds of indigenous products and by demonstrating the industrial possibilities of India in general and of this province in particular. The Museum aims at exhibiting samples of all natural and manufactured products of India, specially of Bihar, with a view to encourage their use and sale by display and advertisement. The demonstration of products of cottage and small industries of Bihar and outside and instructive charts showing the possibilities of these and also of large industries, of which raw materials are displayed in the Museum, are expected to have an educative effect on the younger generation and prospective industrialists. The Museum will also have a library containing books and magazines on industries, agriculture and commerce.
Grants-in-aid ..	Industries—B—Industrial education —Grants-in-aid to technical institutes.	(*a*) 6,000	5,000	(*a*) 6,000	5,000	It is proposed to convert selected schools in the neighbourhood of Madhubani, Raghunathpur, Gaya, Monghyr and Dhanbad into half time vocational middle schools on the lines of the half-time Weaving School at Bihar. The extra grant of Rs. 6,000 recurring and Rs. 5,000 non-recurring is required in order to supplement the expenditure already incurred by local or private bodies on these schools. The recurring grants will be for a period of two years in the first instance.
Demonstration parties for imparting training in tanning and making of leather goods.	C—Industrial Development—Demonstration in tanning and making of leather goods—					Bihar has a large population of Chamars and Mochis numbering over 12,00,000 besides a large number of dealers in hides and skins. It has also an ample supply of hides and skins of excellent quality about four lakh maunds of which are at present being exported every year. There are thus ample facilities in Bihar for the development of tanning and for the manufacture of leather goods. It is accordingly proposed to train the professional classes and educated middle class boys in these industries through peripatetic demonstration parties, which will teach them improved methods. In Bengal similar demonstration parties have been introduced as a part of their Unemployment Relief Scheme. The scheme will be on an experimental basis for one year in the first instance.
	Pay of Establishment ..	..	4,680	..	3,910	
	Allowances—Travelling allowance	..	400	..	400	
	Stipend	..	1,152	..	1,056	
	Contingencies—non-contract—					
	Miscellaneous Contingencies ..	..	1,400	..	1,400	
	Equipment	..	1,400	..	1,400	

* For three years.

(*a*) For two years only.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory Remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	43—INDUSTRIES—*concld.*	Rs.	Rs.	Rs.	Rs.	
Special scholarship for Harijans.	B—Industrial Education—other scholarships and stipends.	1,140	..	1,140	..	Scholarships to Harijan boys for technical and industrial training as detailed below :— Yearly cost. (1) Scholarship of Rs. 20 for Civil Engineering at Bihar College of Engineering (degree or subordinate course). 240 (2) Scholarships for factory or school training in and outside the province. 900 (3) Special scholarships for Momins .. 3,000 Total .. 4,140
Special scholarships for Momins.	..	3,000	..	3,000	..	
Improvement to the Khas Mahal tank near the Bankipore Lawn.	Fisheries— Contingencies—non-contract ...	..	1,084	..	1,084	The Khas Mahal tank near the Bankipore Maidan has been in the use of the Industries Department for the purpose of distributing fish fry for the last ten years but lately its condition has become so bad that it is in need of urgent repairs.
Scholarships at the Benares Engineering College and the Jadavpur College of Engineering.	Industries—B—Industrial Education —Other Scholarships and stipends (*a*).	4,440	..	2,080	..	Pending the introduction of mechanical and electrical engineering degree courses at the Bihar College of Engineering, which is receiving consideration, it is proposed to award three scholarships of Rs. 45 each a month at the Benares Engineering College and two scholarships of Rs. 25 each a month at the Jadavpur College of Engineering, annually for the next two years, to enable the students of this province to be trained in advanced course in mechanical and electrical engineering.
	Total 43—Industries ...	38,000	1,07,212	34,225	1,02,520	

	47—Miscellaneous Departments.					
Appointment of one additional Inspector of Boilers.	Inspector of Steam Boilers—					
	Pay of officers—voted ..	6,012	..	3,300	..	From the experience gained of the working of the separate Bihar Boiler Inspectorate since 1st April 1936 it has been found that the present strength is inadequate for carrying out the requirements of the Indian Boilers Act. The appointment of one additional Inspector of Boilers will therefore enable the Inspectorate to carry on its statutory duties.
	Pay of establishment—Peon ..	120	..	30	..	
	Allowances—					
	(*a*) Travelling allowance ..	3,000	..	250	..	
	(*b*) Other allowances—					
	(*i*) Conveyance allowance ..	600	..	150	..	
	(*ii*) Compensatory allowance ..	60	..	15	..	
	Contingencies—non-contract—(Rents, rates and taxes).	720	..	180	..	
	Total 47—Miscellaneous Departments	10,512	..	3,925	..	
	50—Civil Works.					
Construction of a police-station building with a barrack for six constables, one sub-inspector's residence, kitchen for 8 constables and a well at Terhagach in Purnea.	Original Works—Buildings—Police	..	13,173	..	5,000	The object of the scheme is to provide permanent police buildings at Dahibhat where the Terhagach police-station has been moved. The temporary buildings are in a bad condition and require replacement.
Augmentation grant ..	Grants-in-aid—Augmentation grant ..	..	1,80,000	..	1,80,000	This grant is intended for the improvement of communications. The local bodies depend very largely on this grant for making minor improvements in their communications.
Grant to the District Committee of the Santal Parganas for improvement of communication.	Grants-in-aid—Communications—Other contributions.	..	50,000	..	50,000	The grant is intended for the maintenance and improvement of communications in the district of Santal Parganas.

(*a*) For two years only.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory Remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	50—Civil Works—*contd.*	Rs.	Rs.	Rs.	Rs.	
Grant to the Singhbhum district board for improvement of communication.	Grants-in-aid—Communication—Other contributions.	..	15,000	..	15,000	The district board of Singhbhum are in receipt of an annual recurring grant of Rs. 15,000 from Government for improvement of communications. But in practice this amount is absorbed by ordinary repair charges and no actual development is possible without further help from Government. A further non-recurring grant of Rs. 15,000 is therefore proposed.
Improvements of the Bejupara-Khelari Road and construction of the Chama-Lapra Road.	Grants-in-aid—Projects financed from the Reserve at the disposal of the Central Government in the Road Fund.	..	75,000	..	75,000	An important Anglo-Indian Colony has been started in the Ranchi District in an area now known as McCluskiegunj. His Excellency the Governor visited this place in June 1937 and one of the major points represented to him by the colonists was their lack of communications. His Excellency considered that this need was a very real one, and this scheme is accordingly intended to provide suitable road communication to the colony.
	Deduct—Amount included in the 1st Edition.	..	..	..	—65,000	
Constructing and bridging a road from Motihari to Sitamarhi via Dhaka excluding the bridge over the Bagmati river at Dheng.	Grants-in-aid—Projects financed from subvention from Central Road Fund (Ordinary).	..	6,57,300	..	1,50,000	There are no connecting roads between the Sitamarhi-Narkatiaganj line and the Muzaffarpur-Narkatiaganj line of the Bengal and North-Western Railway for over 60 miles. The proposed road from Sitamarhi to Motihari via Dhaka supplies a cross link, opening up the area irrigated by the Dhaka Canal. The necessity for this road has also become imperative owing to the increase of communal disturbances in recent years.
Construction of the Chitauni Ghat Bridge on the Darbhanga-Madhubani road.	Grants-in-aid—Projects financed from Subvention from Central Road Fund (Ordinary).	..	12,600	..	12,000	This is an existing bridge on a main road running parallel to the railway which was lately damaged by the earthquake. The restoration of the bridge is a project already sanctioned from earthquake grants. The old bridge was a wooden one and it is now proposed to substitute an all steel bridge at an additional cost of Rs. 12,600 (including 5 per cent for contingencies).

Extension of the existing pontoon bridge at Magadahi and Jutmalpur Ghat on the Samastipur-Darbhanga Road.	Grants-in-aid—Projects financed from subvention from Central Road Fund (Ordinary).	..	26,250	..	26,000	It is proposed to extend the pontoon bridges at Magadahi and Jutmalpur Ghats by two pontoons in each case. The project is only necessary for reasons of safety. The existing pontoons become rather dangerous for motor vehicles during periods of high flood and also in the hot weather when the rivers are empty because they are slightly too short.
Metalling the road from Saraiya to Rewa ghat on Muzaffarpur-Rewa ghat road.	Grants-in-aid—Projects financed from subvention from Central Road Fund. (Ordinary.)	..	19,950	..	19,000	This road crosses the southern railway quadrilateral and connects Muzaffarpur with Chapra and provides a direct inter-district route from Muzaffarpur (Divisional Headquarters) to Chapra. Five-sixths of the road is already metalled and it is proposed to metal the remaining portion only.
Muzaffarpur-Sitamarhi road (Stone metalling the first six miles from Muzaffarpur and the last three miles into Sitamarhi.)	Grants-in aid—Projects financed from Subvention from Central Road Fund. (Ordinary.)	..	1,34,400	..	1,00,000	This is an existing brick-metalled road which was severely damaged in the earthquake of 1934. The restoration of the road and bridges has been nearly completed and particularly the cost of brick-metalling which is in progress has been met out of the earthquake grant sanctioned by the Government of India. This is the only road entering Muzaffarpur from the north and is one of the most important railway feeder in Tirhut and taps the whole of this area. It also acts as a feeder to the railway for the Japaha Sugar Mill, one of the biggest in Tirhut. It has been found that brick-metalling cannot stand up to the abnormally heavy cart traffic and it is proposed now to stone metal the first six miles from Muzaffarpur northwards and the last three miles leading into Sitamarhi. These sections of the road act most directly as railway feeders.
Monghyr Ghat-Rashidpur Road (completion of metalling).	Grants-in-aid—Projects financed from Subvention from Central Road Fund (Ordinary).	..	61,950	..	50,000	The road is a portion of the old Tirhut road which was the main artery of communications in North Bihar prior to the construction of the railway. It serves the only ghat across the Ganges which is not liable to shift and it connects Monghyr with its subdivisional headquarters at Begusarai. It is, therefore, an essential link in any system of road communication between Tirhut and Bhagalpur Divisions. One-fourth of the road is already metalled and it is proposed to metal the remaining three-fourths.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	50—CIVIL WORKS—*concld.*	Rs.	Rs.	Rs.	Rs.	
Bridging the Daltonganj-Hariharganj Road.	Grants-in-aid—Projects financed from Subvention from Central Road Fund (Ordinary).	..	5,41,800	..	2,00,000	This road for the first 10 miles west of Daltonganj runs parallel to the railway and from there it turns due north and is thereafter never less than 15 miles from railway line. The whole of this portion will act as a feeder road to Rajhara and Garhwa Road stations and at a later stage could be connected with Japla railway station (cement works). It will also serve to connect the whole of Challaipur Valley with Aurangabad, the Grand Trunk Road and the railway at Palmerganj station.
Bridging and metalling the Aurangabad-Hariharganj (Mahrajganj) Feeder Road.	Grants-in-aid—Projects financed from Subvention from Central Road Fund (Ordinary).	..	1,64,850	..	80,000	This road is a railway feeder road and it connects the important bazar of Mahrajganj (Hariharganj) with the Grand Trunk Road at Aurangabad and with the East Indian Railway at Palmerganj station with which it is linked by an existing metalled road. The road passes through an important agricultural area and will open up the Chaterpur and Dumaria Valleys in the Palamau district. Although 8½ miles out of 16 miles of this road are metalled and bridged yet it is of little use until the Batane river in the 8th mile is bridged and the remaining portion is metalled.
Construction of Arha-Pakribarwan Section of Bhagalpur-Nawada Trunk Road.	Grants-in-aid—Projects financed from Subvention from Central Road Fund (Ordinary).	..	43,050	..	33,000	At present the Bhagalpur Division is completely isolated both from the Patna Division and from the Grand Trunk Road through Dumka-Jamtara but it is even more important than that it should be connected with Gaya and the Provincial Capital Patna. At present it is impossible to get into or out of the Bhagalpur Division by road from the end of June until the middle of November and even then the road is very bad. The only link required to complete the route is the construction of a road from Sikandra (Monghyr district) to near Pakribarwan in Gaya district which is most suitable from all points of view.

existing bridge over ... from Subvention from Central Road ... which connects the subdivisional headquarters ... with the railway station at Jamui station and also the district

the Kiul river on the Jamui-Bariarpur Road.	Fund (Ordinary).					with the railway station at Jamui station and also the district headquarters at Monghyr. There was a joist pile bridge of 31 spans at the place but 14 spans were washed away by a devastating flood on the 16th October 1936. It is essential to reconstruct this bridge at once not only to restore district communications and connections with the railway but also because this road will in future form part of the new Bhagalpur-Nawada Gaya Trunk Road.
Completion of metalling the road from Rewaghat to Chapra.	Grants-in-aid—Projects financed from Subvention from Central Road Fund (Ordinary).	..	50,400	..	40,000	This road connects Chapra with Muzaffarpur (divisional headquarters) through Saraiya-Rewaghat Road. It is, therefore, important for administrative rather than economic reasons to provide a direct inter-district communication. Two-thirds of the road is already metalled and it is proposed to metal the remaining portion. As it is not proposed, nor would it be feasible to bridge the river Gandak at Rewaghat this road is not likely to compete with the railway for goods traffic. It does, however, act as a feeder road to Chapra-Masrakh branch line of the Bengal and North-Western Railway and also to river traffic on the Gandak. The project has been strongly recommended by the Provincial Road Board and has also the approval of the Government of India to be financed from the allocation to this province from the Central Road Fund.
	Total—Projects financed from Central Road Fund.	..	18,95,272	..	8,27,000	
	Total—50—Civil Works ..	..	21,53,445	..	10,77,000	
	56—STATIONERY AND PRINTING.					
Training in the general work and in the composing class of the Government Press, Gulzarbagh.	Bihar Secretariat Presses—A Press Proper—Office Establishment—Apprentices.	1,620	..	495	..	Explanatory remarks under the head "43—Industries".
	Total—56—Stationery and Printing	1,620	..	495	..	

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory remarks.
		Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	57—MISCELLANEOUS.	Rs.	Rs.	Rs.	Rs.	
Establishment of two scholarships each of the total value of Rs. 2,500 for the whole course of 2½ years at the Indian Military Academy, Dehra Dun.	Miscellaneous—Other Miscellaneous charges—Cadetships at the Indian Military Academy.	2,000	..	1,000	..	The Indian Military Academy, Dehra Dun, is the training institution in India for gentlemen who desire to obtain commissions in His Majesty's Indian Army. The course at the Academy is one of 2½ years for all cadets and is divided into five terms. The fees for the five terms amount to Rs. 3,850, namely Rs. 800 per term for the 1st and 2nd terms and Rs. 750 per term for the 3rd, 4th and 5th terms. Admission to the Academy is subject to the result of a competitive examination. No candidate from Bihar has so far succeeded in passing. To encourage suitable candidates, the Government of Bihar propose to establish two scholarships, each of the total value of Rs. 2,500, for cadets from Bihar at the Indian Military Academy, Dehra Dun. Scholarships of this nature have already been founded in certain other provinces. The grant of the scholarships will, of course, be conditional on the candidates' passing the competitive examination.
	Total—57—Miscellaneous ..	2,000	..	1,000	..	
	LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.					
Loans under the State Aid to Industries Act.	Loans under the State Aid to Industries Act.	..	6,000	..	6,000	A large number of applications for small loans are expected in the next year from ex-students of the institutes in this province and from deserving small industrialists. It is proposed to relax the existing provisions for taking security in the case of small loans. As a sum of Rs. 500 may not be sufficient for some small industries like pottery, plastic moulding, etc., it is proposed to increase the existing maximum limit of the loan from Rs. 500 to Rs. 1,000.
	Total—Loans and Advances by the Provincial Government	..	6,000	..	6,000	

Summary.	Ultimate Expenditure.		Budget Estimate, 1938-39.		Explanatory remarks.
	Recurring.	Non-recurring.	Recurring.	Non-recurring.	
	Rs.	Rs.	Rs.	Rs.	
XVII—Irrigation—Working Expenses ..	..	14,500	..	14,500	
7—Land Revenue	..	3,000	..	3,000	
11—Registration	..	8,244	..	4,409	
18—Other Revenue Expenditure financed from Ordinary Revenue.	..	6,000	..	6,000	
25—General Administration	26,520	90,000	15,108	90,000	
29—Police	21,877	..	16,178	3,414	
37—Education	36,211	30,644	32,625	30,644	
38—Medical	..	1,20,300	..	1,20,200	
39—Public Health	1,000	1,81,728	1,000	1,81,192	
40—Agriculture	12,200	39,753	12,200	39,653	
42—Co-operation	..	13,000	..	13,000	
43—Industries	38,000	(*a*)1,07,212	34,225	(*a*)1,02,520	(*a*) Rs. 6,000 will be met from the Government of India's grant for the development of cottage and small scale woolen industries.
47—Miscellaneous Departments	10,512	..	3,925	..	
50—Civil Works	..	(*c*)21,53,445	..	(*b*)10,77,000	(*b*) Includes Rs. 8,27,000 on account of projects financed from Central Road Fund. (*c*) Includes Rs. 18,95,272 on account of projects financed from Central Road Fund.
56—Stationery and Printing	1,620	..	495	..	
57—Miscellaneous	2,000	..	1,000	..	
Loans and advances by the Provincial Government	..	6,000	..	6,000	
Grand Total ..	1,49,940	27,73,826	1,16,756	16,91,532	

BGP(Fin.) 313—428+40—25-2-1938—KP

PRELIMINARY ISSUE.

GOVERNMENT OF ORISSA

CIVIL BUDGET ESTIMATES

FOR THE PROVINCE OF ORISSA

FOR THE YEAR

1938-39

PRESS OFFICER, GOVERNMENT PRESS,
ORISSA, CUTTACK
1938.

[*Price—Rs.* 2-8-0.]

Note.—The term "Charged" means charged on the revenues of the province in accordance with the provisions of section 78 of the Government of India Act.

Note.—The term "Charged" means charged on the revenues of the province in accordance with the provisions of section 72 of the Government of India Act.

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Schedule of Demands for Grants for expenditure for the year 1938-39 submitted to the vote of the Legislative Assembly "under Sub-section (2) of Section 79 of the Government of India Act, 1935, and estimates of expenditure charged upon the revenues of the province submitted for discussion in the Assembly under Sub-section (1) of Section 79 of the Government of India Act, 1935."

Demand no.	Service.	Page of detailed estimate.	Amount.		Moved by—
			Voted.	Charged.	
			Rs.	Rs.	
1	LAND REVENUE	43	8,13,467	170	THE HON'BLE MR. N. KANUNGO.
2	PROVINCIAL EXCISE	52	6,58,824	...	THE HON'BLE MR. B. DUBE.
3	STAMPS	56	30,090	...	THE HON'BLE MR. B. N. DAS.
4	FOREST	58	3,12,857	1,45,074	THE HON'BLE MR. B. DUBE.
5	REGISTRATION	64	1,54,100	...	THE HON'BLE MR. B. DUBE
6	IRRIGATION	67	6,79.390	10,77,360	THE HON'BLE MR. N. KANUNGO.
	INTEREST ON DEBT AND OTHER OBLIGATIONS.	69	...	1,06,086	
	APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.				
7	GENERAL ADMINISTRATION ...	70	22,27,318	5,51,491	THE HON'BLE MR. N. KANUNGO.
8	ADMINISTRATION OF JUSTICE ...	95	4,91,747	2,24,397	THE HON'BLE MR. B. DUBE.
9	JAILS AND CONVICT SETTLEMENTS	103	2.81,771	2.300	THE HON'BLE MR. B. DUBE.
10	POLICE	108	21,15,796	2,45,182	THE HON'BLE MR. N. KANUNGO.
11	SCIENTIFIC DEPARTMENTS ...	119	2.030	...	THE HON'BLE MR. B. DUBE.
12	EDUCATION	120	24,63,519	1 86,775	THE HON'BLE MR. B. DUBE.
13	MEDICAL	140	7,69,608	88,742	THE HON'BLE MR. B. DUBE.
14	PUBLIC HEALTH	150	2,64,296	...	THE HON'BLE MR. B. DUBE.
15	AGRICULTURE	159	2,23.985	...	THE HON'BLE MR. B. DUBE.
16	VETERINARY	168	1,13,232	...	THE HON'BLE MR. B. DUBE.
17	CO-OPERATIVE	172	1,39,733	...	THE HON'BLE MR. B. DUBE.
	Carried over ...	...	1,18,50,788	26,27,577	

Demand no.	Service.	Page of detailed estimate.	Amount. Voted.	Amount. Charged.	Moved by—
			Rs.	Rs.	
	Brought forward	...	1,60,27,466	3,18,32,191	
18	INDUSTRIES	174	2,27,803	31,700	THE HON'BLE MR. B. DUBE.
19	MISCELLANEOUS DEPARTMENTS (a)	184	16,099	40,200	THE HON'BLE MR. B. N. DAS.
20	CIVIL WORKS	186	21,64,444	...	THE HON'BLE MR. N. KANUNGO.
21	CIVIL WORKS—EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.	187	3,85,427	...	THE HON'BLE MR. N. KANUNGO.
22	PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.	188	6,48,027	1,95,603	THE HON'BLE MR. N. KANUNGO.
23	FAMINE RELIEF	189	35,000	...	THE HON'BLE MR. N. KANUNGO.
24	PENSION	190	4,13,245	6,67,952	THE HON'BLE MR. B. N. DAS.
25	STATIONERY AND PRINTING ...	192	3,52,628	...	THE HON'BLE MR. B. N. DAS.
26	MISCELLANEOUS (b)	199	1,05,065	...	THE HON'BLE MR. B. N. DAS.
27	ADVANCES REPAYABLE	205	91,000	2,26,000	THE HON'BLE MR. B. N. DAS.
28	LOANS TO MUNICIPALITIES, PORT FUND ETC. LOANS TO GOVERNMENT SERVANTS...	206	2,42,940	...	THE HON'BLE MR. B. N. DAS.
	STATE PROVIDENT FUNDS ...	203	...	2,55,000	
	FAMINE RELIEF FUND	203	...	...	
	GENERAL POLICE FUND ...	203	...	1,000	
	TRANSFER TO FAMINE RELIEF FUND	203	...	...	
	DEPOSITS OF LOCAL FUNDS ...	203	...	41,03,000	
	DEPARTMENTAL AND JUDICIAL DEPOSITS.	204	...	25,45,000	
	OTHER ACCOUNTS	204	...	13,83,159	
	PERMANENT ADVANCES	205	...	2,000	
	ACCOUNT WITH THE GOVERNMENT OF BURMA.	205	...	2,000	
	ACCOUNT WITH RESERVE BANK ...	205	...	62 000	
	SUSPENSE ACCOUNTS	206	...	57,10,000	
	DEPARTMENTAL AND SIMILAR ACCOUNTS.	206	...	75,000	
	OTHER LOCAL REMITTANCES ...	207	...	34,15,000	
	REMITTANCES BY BILLS ...	207	...	1,30,000	
	ADJUSTING ACCOUNTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.	207	...	98,60,000	
	INTER PROVINCIAL SUSPENSE ACCOUNTS.	207	...	5,00,000	
	TOTAL ...	...	1,60,27,466	3,18,32,191	

(a) Includes also the demand under the head "Charges on account of Motor Vehicles Taxation Act."

(b) Includes also the demands under the head "Salt" and "Ports and Pilotage."

GENERAL ABSTRACT OF REVENUE AND RECEIPTS, 1938-39.

[Figures in thousands of rupees.]

MAJOR HEADS.	Page of detailed estimate.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		TRS.	TRS.	TRS.	TRS.
I.—CUSTOMS		1,90	2,10	1,77	
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.		...	...		
V.—SALT		2	2	2	
VII.—LAND REVENUE		48,08	47,48	58,47	
VIII.—PROVINCIAL EXCISE		32,46	33,85	33,25	
IX.—STAMPS		17,85	17,85	17,50	
X.—FOREST		4,11	4,00	4,28	
XI.—REGISTRATION		2,29	2,28	2,06	
XII.—RECEIPTS UNDER THE MOTOR VEHICLES TAXATION ACTS.		75	75	65	
XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.		9,86	9,48	6,94	
XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.		10	10	13	
XX.—INTEREST		11,12	11,10	11,26	
XXI.—ADMINISTRATION OF JUSTICE		86	86	85	
XXII.—JAILS AND CONVICT SETTLEMENTS... ...		27	25	24	
XXIII.—POLICE		83	2,34	79	
XXIV.—PORTS AND PILOTAGE		...	...	...	
XXVI.—EDUCATION		1,64	1,66	1,67	
XXVII.—MEDICAL		41	61	42	
XXVIII.—PUBLIC HEALTH		17	40	14	
XXIX.—AGRICULTURE		78	70	61	
XXX.—VETERINARY		29	30	27	
XXXI.—CO-OPERATIVE CREDIT		29	21	29	
XXXII.—INDUSTRIES		38	34	34	
XXXVI.—MISCELLANEOUS DEPARTMENTS		4	5	2	
XXXIX.—CIVIL WORKS		12,56	4,69	4,76	
XLIII.—TRANSFER FROM FAMINE RELIEF FUND ...		...	...	...	
XLIV.—RECEIPTS IN AID OF SUPERANNUATION ...		8	8	11	
XLV.—STATIONERY AND PRINTING		29	46	26	
XLVI.—MISCELLANEOUS		2,15	1,62	47	
XLIX.—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.		48,00	47,00	47,00	
L.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.				—	
LI.—EXTRAORDINARY RECEIPTS					
TOTAL—REVENUE ...		1,92,08	1,90,58	1,89,57	

GENERAL ABSTRACT OF REVENUE AND RECEIPTS, 1938-39—*concld.*

[Figures in thousands of rupees.]

MAJOR HEADS.	Page of detailed estimate.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		TRS.	TRS.	TRS.	TRS.
N—FLOATING DEBT ...				...	
O—STATE PROVIDENT FUNDS		5,01	4,82	11,24	
P—FAMINE RELIEF FUND		37	29	29	
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.				...	
GENERAL POLICE FUNDS		1	81	2	
TRANSFER TO FAMINE RELIEF FUND				...	
DEPOSITS OF LOCAL FUNDS		41,25	40,62	44,33	
DEPARTMENTAL AND JUDICIAL DEPOSITS—					
CIVIL DEPOSITS		25,72	25,37	30,25	
OTHER ACCOUNTS		9,50	28,18	27,95	
ADVANCES REPAYABLE		3,08	3,22	3,08	
PERMANENT ADVANCES		1	1	...	
ACCOUNT WITH THE GOVERNMENT OF BURMA		2	2		
ACCOUNT WITH THE RESERVE BANK ...		62	52	55	
SUSPENSE ACCOUNTS		72,10	60,92	18,65	
DEPARTMENTAL AND SIMILAR ACCOUNTS		75	82	25	
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC....		1,49	1,27	182	
LOANS TO GOVERNMENT SERVANTS		15	15	18	
OTHER LOCAL REMITTANCES ...		3,415	33,91	14,70	
REMITTANCES BY BILLS		1,31	1,31		
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS		98,60	98,60		
INTER PROVINCIAL SUSPENSE ACCOUNTS		5,00	5,00		
TOTAL—RECEIPTS OTHER THAN REVENUE ...	...	2,99,14	3,05,84	1,53,01	
TOTAL RECEIPTS ...	...	4,91,22	4,96,37	3,42,58	
OPENING BALANCE ...	...	—153	22,21	12,55	
GRAND TOTAL ...	...	4,89,69	5,18,58	3,55,13	

GENERAL ABSTRACT OF EXPENDITURE.

[Figures in thousands of rupees.]

Major Heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
1	2	3	4	5
	Trs.	Trs.	Trs.	Trs.
5—Salt	2	...	...	
7—Land Revenue	3,14	3,13	3,29	
8—Provincial Excise	6,59	6,34	6,60	
9—Stamps	39	39	38	
10—Forest	4,58	4,38	4,54	
11—Registration	1,54	1,50	1,58	
12—Charges on account of Motor Vehicles Taxation Acts ...	48	38	33	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.	6,36	7,54	7,80	
17—Interest on Irrigation Works for which Capital accounts are kept.	10,73	10,73	10,17	
18—Other revenue expenditure financed from ordinary revenues.	2,57	3,05	2,97 (18 and 18 (1))	
18 (1)—Other Revenue Expenditure financed from Famine Relief Fund.				
19—Construction of Irrigation Works	...	...	...	
22—Interest on debt and other obligations	1,06	1,02	1,22	
23—Appropriation for reduction or avoidance of debt ...	...	...	...	
25—General Administration	30.42	29,54	28,04	
27—Administration of Justice	7,16	7.62	7,48	
28—Jails and Convict Settlements	2,84	2,82	2,94	
29—Police	23,61	24,68	24,17	
30—Ports and Pilotage	...	...	...	
36—Scientific Departments	2	3	3	
37—Education	26,50	26,23	26,19	
38—Medical	8,58	8,84	9,54	
39—Public Health	2,70	2,41	2,86	
40—Agriculture	2,24	1,65	1,59	
41—Veterinary	1,13	1,19	1,19	
42—Co-operative Credit	1,40	1,30	1,45	
43—Industries	2,60	2,22	2,29	
47—Miscellaneous Departments	8	7	8	
50—Civil Works	32,10	24,60	22,51	
54—Famine Relief	35	57	20	
55—Superannuation allowances and pensions...	9,32	8,50	10,29	
55A.—Commutations of pensions financed from ordinary revenues.	1,49	78	73	
56—Stationery and Printing	3,53	3,39	3,10	
57—Miscellaneous	1,03	82	81	
62—Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	
63—Extraordinary Charges	...	...	...	
TOTAL—EXPENDITURE CHARGED TO REVENUE ...	1,94,56	1,85.72	1,84,37	

GENERAL ABSTRACT OF EXPENDITURE—*concld.*

[Figures in thousands of rupees.]

MAJOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
1	2	3	4	5
	TRS.	TRS.	TRS.	TRS.
65—CAPITAL OUTLAY ON FORESTS			...	
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.			...	
81—CIVIL WORKS NOT CHARGED TO REVENUE			...	
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS			...	
85—PAYMENTS TO RETRENCHED PERSONNEL			...	
N—FLOATING DEBT			...	
O—STATE PROVIDENT FUND	2,55	2,50	1,70	
P—FAMINE RELIEF FUND	...	3,46	3,45	
GENERAL POLICE FUND	1	64	2	
TRANSFER TO FAMINE RELIEF FUND	...	...	...	
DEPOSITS OF LOCAL FUNDS	41,03	41,73	42,19	
DEPARTMENTAL AND JUDICIAL DEPOSITS —				
CIVIL DEPOSITS	25,45	26,00	29,91	
OTHER ACCOUNTS	13,83	5,33	6,02	
ADVANCES REPAYABLE	3,17	3,06	3,19	
PERMANENT ADVANCES	2	2	2	
ACCOUNT WITH THE GOVERNMENT OF BURMA	2	2	...	
ACCOUNTS WITH RESERVE BANK	62	63	65	
SUSPENSE ACCOUNTS	57,10	1,11,12	40,15	
DEPARTMENTAL AND SIMILAR ACCOUNTS...	75	80	25	
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	2,10	1,94	1,71	
LOANS TO GOVERNMENT SERVANTS	33	31	48	
OTHER LOCAL REMITTANCES	34,15	31,93	13,64	
REMITTANCES BY BILLS	1,30	1,30	...	
ADJUSTING ACCOUNTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.	98,60	98,60	...	
INTER PROVINCIAL SUSPENSE ACCOUNTS	5,00	5,00	...	
TOTAL—EXPENDITURE NOT CHARGED TO REVENUE ...	2,86,03	3,84,39	1,43,38	
RESERVE FOR UNFORESEEN				
TOTAL—EXPENDITURE ...	4,80,59	5,20,11	3,27,75	
CLOSING BALANCE ...	9,10	—1,53	27,38	22,21
GRAND TOTAL ...	4,89,69	5,18,58	3,55,13	
PROVINCIAL { SURPLUS				
PROVINCIAL { DEFICIT				

THE OPENING AND CLOSING BALANCES INCLUDE

(IN THOUSANDS OF RUPEES.)

REVISED 1937-38.

Opening balance :—	
Deposit Account for Road Development	1,21
Deposit Account for Handloom Industry	9
Deposit Account for Sugar Excise Fund	10
Deposit Account for Economic Development and improvement of rural areas ...	1,72
	3,12
Closing balance :—	
Famine Relief Fund	29
Deposit Account for Road Development	1,21
Deposit Account for Handloom Industry	2
Deposit Account for Economic Development and improvement of rural areas ...	65
Deposit Account for Animal Husbandry	9
Deposit Account for Agricultural Marketing	1
Deposit Account for Fund for Orissa Buildings	1,79
	4,06

BUDGET 1938-39.

Closing balance :—	
Famine Relief Fund	66
Deposit Account for Road Development	26
Deposit Account for Handloom Industry	2
Deposit Account for Economic Development and improvement of rural areas	5
Deposit Account for Animal Husbandry	—1
Deposit Account for Agricultural Marketing	1
Deposit Account for Fund for Orissa Buildings	2,11
	3,10

GENERAL ABSTRACT OF EXPENDITURE (VOTED AND CHARGED).

GENERAL ABSTRACT OF

[Figures in thousands of rupees]

Major Heads.	Budget Estimate, 1938-39. Voted.	Charged.	Total.	Serial no. of items
	TRS.	TRS.	TRS.	
5—SALT	2	...	2	1
7—LAND REVENUE	3,14	...	3,14	2
8—PROVINCIAL EXCISE	6,59	...	6,59	3
9—STAMPS	39	...	39	4
10—FORESTS	3,13	1,45	4,58	5
11—REGISTRATION	1,54	...	1,54	6
12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.	8	40	48	7
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.	6,01	35	6 36	8
17—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	...	10,73	10,73	9
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES. / 18 (1)—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	2,44	13	2,57	10 / 11
19—CONSTRUCTION OF IRRIGATION WORKS	...	...	...	12
22—INTEREST ON DEBT AND OTHER OBLIGATIONS ...	...	1,06	1,06	13
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	...	...	...	14
25—GENERAL ADMINISTRATION	23,27	7,15	30,42	15
27—ADMINISTRATION OF JUSTICE	4.92	2,24	7,16	16
28—JAILS AND CONVICT SETTLEMENTS	2,82	2	2,84	17
29—POLICE	21,16	2,45	23,61	18
30—PORTS AND PILOTAGE	...	...	...	19
36—SCIENTIFIC DEPARTMENTS	2	...	2	20
37—EDUCATION	24,63	1,87	26,50	21
38—MEDICAL	7,69	89	8,58	22
39—PUBLIC HEALTH	2,64	6	2,70	23
40—AGRICULTURE	2,24	...	2,24	24
41—VETERINARY	1,13	...	1,13	25
42—CO-OPERATIVE CREDIT	1,40	...	1,40	26
43—INDUSTRIES	2,28	32	2,60	27
47—MISCELLANEOUS DEPARTMENTS	8	...	8	28
50—CIVIL WORKS	30,27	1,83	32,10	29
54—FAMINE RELIEF	35	...	35	30
55—SUPERANNUATION ALLOWANCES AND PENSIONS ...	2,64	6.68	9,32	31
55A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.	1,49	...	1,49	32
56—STATIONERY AND PRINTING	3,53	...	3,53	33
57—MISCELLANEOUS	1,03	...	1,03	34
Carried over ...	1,56,93	37,63	1,94,56	35

EXPENDITURE, 1938-39.

Serial no. of items.	Revised Estimate, 1937-38.			Budget Estimate, 1937-38.			Accounts, 1936-37.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
	TRS.	TRS.	TRS.	TRS.	TRS.	TRS.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...			
2	3,13	...	3 13	3,29	...	3,29			
3	6,34	...	6,34	6,60	...	6,60			
4	39	..	39	38	...	38			
5	3,06	1,32	4,38	3,30	1,24	4,54			
6	1,50	...	1,50	1,58	...	1,58			
7	8	30	38	8	30	38			
8	7,03	51	7,54	7,12	68	7,80			
9	...	10,73	10,73	...	10,17	10,17			
10, 11	2,86	19	3,05	2,77	20	2,97			
12	...	...	...	...	...	...			
13	...	1,02	1,02	...	1,22	1,22			
14	...	...	...	...	...	...			
15	22,33	7,21	29,54	21,12	6,92	28,04			
16	4,85	2,77	7,62	5,14	2,34	7,48			
17	2,81	1	2,82	2,93	1	2,94			
18	22,41	2,27	24,68	22,02	2,15	24,17			
19	...	...	...	...	...	...			
20	3	...	3	3	...	3			
21	24,24	1,99	26,23	24,27	1,92	26,19			
22	8,15	69	8,84	8,68	86	9,54			
23	2,36	5	2,41	2,81	5	2,86			
24	1,65	...	1,65	1,59	...	1,59			
25	1,19	...	1,19	1,19	...	1,19			
26	1,30	...	1,30	1,45	...	1,45			
27	1,92	30	2,22	2,01	28	2,29			
28	7	...	7	8	...	8			
29	22,97	1,63	24,60	21,15	1,36	22,51			
30	57	...	57	20	...	20			
31	1,56	6,94	8,50	2,23	8,06	10,29			
32	78	...	78	73	...	73			
33	3,39	...	3,39	3,10	...	3,10			
34	82	...	82	81	...	81			
35	1,47,79	37,93	1,85,72	1,46,61	37,76	1,84,37			

GENERAL ABSTRACT OF

[Figures in thousands of Rupees

MAJOR HEADS.	Page of detailed Estimate.	Budget Estimate, 1938-39. Voted.	Charged.	Total.	Serial no. of items.
		TRS.	TRS.	TRS.	
Brought forward ...		1,56,93	37,63	1,94,56	
62—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.					36
63—EXTRAORDINARY CHARGES					37
TOTAL—EXPENDITURE CHARGED TO REVENUE ...		1,56,93	37,63	1,94,56	38
65—CAPITAL OUTLAY ON FORESTS					39
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					40
81—CIVIL WORKS NOT CHARGED TO REVENUE ...					41
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS ...					42
85—PAYMENTS TO RETRENCHED PERSONNEL					43
N—FLOATING DEBT					44
O—STATE PROVIDENT FUND		...	2,55	2,55	45
P—FAMINE RELIEF FUND		...	...	...	46
GENERAL POLICE FUND		...	1	1	47
TRANSFER TO FAMINE RELIEF FUND		...	...	...	48
DEPOSITS OF LOCAL FUNDS		...	41,03	41,03	49
DEPARTMENTAL AND JUDICIAL DEPOSITS:—					50
CIVIL DEPOSITS		...	25,45	25,45	51
OTHER ACCOUNTS		...	13,83	13,83	52
ADVANCES REPAYABLE		91	2,26	3,17	53
PERMANENT ADVANCES		...	2	2	54
ACCOUNT WITH THE GOVERNMENT OF BURMA		...	2	2	55
ACCOUNTS WITH RESERVE BANK		...	62	62	56
SUSPENSE ACCOUNTS		...	57,10	57,10	57
DEPARTMENTAL AND SIMILAR ACCOUNTS		...	75	75	58
LOANS TO MUNICIPALITIES PROVIDENT-FUNDS, ETC., ...		2,10	...	2,10	59
LOANS TO GOVERNMENT SERVANTS		33	...	33	60
OTHER LOCAL REMITTANCES		...	34,15	34,15	61
REMITTANCES BY BILLS		...	1,30	1,30	62
ADJUSTING ACCOUNTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.		...	98,60	98,60	63
INTER PROVINCIAL SUSPENSE ACCOUNTS		...	5,00	5,00	64
TOTAL ...		3,34	2,82,69	2,86,03	65
RESERVE FOR UNFORESEEN		...	...	...	66
TOTAL—EXPENDITURE ...		1,60,27	3,19,32	4,80,59	67
CLOSING BALANCE				9,10	68
GRAND TOTAL ...		...	..	4,89,69	69
PROVINCIAL { SURPLUS					70
PROVINCIAL { DEFICIT					71

EXPENDITURE, 1938-39—*concld.*

Serial no. of items.	Revised Estimate, 1937-38.			Budget Estimate, 1937-38.			Accounts, 1936-37.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
	TRS.	TRS.	TRS.	TRS.	TRS.	TRS.	TRS.	TRS.	TRS.
	1,47,79	37,93	1,85,72	...	...	...	...	...	...
36				...	...	...			
37				...	...	...			
38	1,47,79	37,93	1,85,72	...	...	**1,84,37**			
39				...	...	...			
40				...	...	...			
41				...	...	...			
42				...	...	...			
43				...	...	...			
44				...	...	...			
45	...	2,50	2,50	...	1,70	1,70			
46	...	3,46	3,46	...	3,45	3,45			
47	...	64	64	...	2	2			
48	...	...	...	...	...	...			
49	...	41,73	41,73	...	42,19	42,19			
50									
51	...	26,00	26,00	...	29,91	29,91			
52	...	5,33	5,33	...	6,02	6,02			
53	91	2,15	3,06	99	2,20	3,19			
54	...	2	2	...	2	2			
55	...	2	2	...	40,40	40,40			
56	...	63	63	...	65	65			
57	...	1,11,12	1,11,12	...	40,15	40,15			
58	...	80	80	25	...	25			
59	1,94	...	1.94	1,71	...	1,71			
60	31	...	31	48	...	48			
61	...	31,93	31,93	...	13,64	13,64			
62	...	1,30	1,30	...	...	...			
63	...	93,60	93,60	...	...	...			
64	...	5,00	5,00	...	...	...			
65	3,16	3,31,23	3,34,39	3,18	1,40,20	1,43,38			
66	...	...	...	...	...	...			
67	1,50,95	3,69,16	5,20,11	1,49,79	1,77,96	3,27,75			
68	...	...	—1,53	...	...	27,38			22,21
69	...	...	5,18,58	...	...	3,55,13			
70				...	...	...			
71				...	...	...			

BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1938-39.

MAJOR HEAD—I—CUSTOMS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SHARE OF NET PROCEEDS OF EXPORT DUTIES ASSIGNED TO PROVINCES.	1,90,000	2,10,000	1,77,000	1,01,000
TOTAL—I—CUSTOMS	**1,90,000**	**2,10,000**	**1,77,000**	**1,01,000**

MAJOR HEAD—IV—TAXES ON INCOME—Other than Corporation tax.

SHARE OF PROVINCIAL GOVERNMENT	...	...	...	57,019
TOTAL—IV—TAXES ON INCOME ...	...	...	...	**57,019**

MAJOR HEAD—V—SALT.

TEMPORARY IMPORT DUTY ON SALT	2,000	2,400	2,000	1,850
TOTAL—V—SALT ...	**2,000**	**2,400**	**2,000**	**1,850**

MAJOR HEAD—VII—LAND REVENUE.

ORDINARY REVENUE	47,39,400	45,95,600	51,62,900	48,74,862
SALE OF GOVERNMENT ESTATES			...	
SALE-PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX.	2,500	2,500	3,000	1,959
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES.	36,000	40,000	70,000	32,929
RENTS, ETC., OF FISHERIES	8,600	8,800	2,000	1,959
RECOVERY OF COST OF MAINTENANCE OF BOUNDARY PILLARS.	100	150	100	186
RATES AND CESSES ON LANDS	50	100	...	
RECOVERIES OF OVER-PAYMENTS	500	500	500	2,909
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	22,800	22,900	29,065	22,959
MISCELLANEOUS	97,700	97,700	89,000	1,05,191
DEDUCT—REFUNDS	—1,00,000	—20,000	—9,300	—16,545
TOTAL—VII—LAND REVENUE ...	**48,07,650**	**47,48,250**	**53,47,265**	**50,26,409**

Detailed Account no. VII—LAND REVENUE—Ordinary Revenue.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Fixed Collections...	30,00,000	29,24,000	32,25,400	30,12,868
Collections from Government Estates	9,00,000	8,85,700	7,07,000	9,03,060
Peshkhas	2,65,500	2,62,500	2,56,000	3,02,904
Shrotriyam jodi	19,000	19,000	17,000	18,771
Cesses in permanently-settled estates and shrotriyams	3,64,600	3,64,600	3,60,800	4,10,957
Ryotwari and Miscellaneous	10,35,000	7,76,000	10,44,500	10,24,554
Total ...	**55,84,100**	**52,31,800**	**56,10,700**	**56,71,614**
Deduct—Proportionate share of land revenue due to Irrigation, etc., for which capital accounts are kept.	—2,20,600	—1,65,400		—2,20,597
do do for which no capital accounts are kept ...	—1,44,700	—1,06,600		—1,44,693
Deduct—Payments to Local Boards for land and other cesses collected on their behalf.	—4,79,400	—3,62,200	—4,47,800	—66,760
do Advance payable of cesses—Current fasli				—3,64,702
Total—Ordinary Revenue ...	**47,39,400**	**45,95,600**	**51,62,900**	**48,74,862**

Detailed Account no. VII—LAND REVENUE—Collection of payments for services rendered.

General rate for management of private estates	4,000	4,000	2,265	22,959
Other items (leave contribution, etc.)	800	900	800	
Recoveries on account of Tauzi, Certificate, Partition, etc., establishments	18,000	18,000	26,000	
Total—Collection of payments for services rendered	**22,800**	**22,900**	**29,065**	**22,959**

Detailed Account no. VII—LAND REVENUE—Miscellaneous.

Receipts on account of land registration fees	3,000		1,100	3,000
Receipts from quarries, etc.	8,000		6,200	10,145
Fines and forfeitures of Revenue Courts	8,000		9,000	7,489
Sale of cadastral maps	1,100		500	2,453
Miscellaneous cash receipts of the Survey and Settlement Department ...			...	14
Market lease	3,400		...	329
Hide licence fees in Angul and Khondmals	6,000		4,800	309
Recoveries from tenants on account of local cess	29,000		32,500	29,178
Rent of buildings			...	600
Miscellaneous receipts	34,900		34,900	48,280
Maintenance of land records in Sambalpur	4,300		...	3,394
Recoveries in India of law charges in England			...	
Total—Miscellaneous ...	**97,700**	**97,700**	**89,000**	**1,05,191**

MAJOR HEAD—VIII.—PROVINCIAL EXCISE.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
COUNTRY SPIRITS	7,82,000	7,89,000	7,82,000	7,42,940
COUNTRY FERMENTED LIQUOR	92,000	95,000	1,18,000	95,312
MALT LIQUORS	...	500	...	
WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS).	17,000	20,000	8,400	18,765
RECEIPTS FROM COMMERCIAL SPIRITS, INCLUDING DENATURED SPIRITS AND MEDICATED WINES.	3,300	3,300	2,700	6,426
OPIUM	18,23,000	19,33,000	18,48,000	18,55,535
DUTIES ON MEDICAL AND TOILET PREPARATIONS CONTAINING ALCOHAL, OPIUM ETC.	2,000	2,000	...	
HEMP AND OTHER DRUGS	5,16,000	5,24,000	5,55,600	5,38,477
RECEIPTS FROM DISTILLERIES	250	250	200	
FINES, CONFISCATIONS AND MISCELLANEOUS	12,000	19,000	10,900	20,887
RECOVERIES OF OVER-PAYMENTS	100	700	100	411
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	...	...	1,100	481
ADDITION MADE TO CONFORM TO THE ESTIMATE FRAMED BY GOVERNMENT OF INDIA.			...	
TOTAL ...	32,47,650	33,86,750	33,27,000	32,79,234
DEDUCT—REFUNDS ...	—2,000	—2,000	—2,000	—1,220
TOTAL—VIII—PROVINCIAL EXCISE ...	**32,45,650**	**33,84,750**	**33,25,000**	**32,78,014**

Detailed Account no. VIII-a—PROVINCIAL EXCISE—Country Spirits.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Distillery spirit—				
(*i*) Licence fees	2,80,000	2,32,000	1,36,000	1,45,258
(*ii*) Duty	3,33,000	3,39,000	2,46,000	2,57,247
Outstills—Licence fees	2,16,000	2,18,000	1,98,000	2,06,079
Revenue from the Agency Tracts under the Outstill and Central Distillery Systems—Rentals.			1,29,000	
Revenue from the Agency Tracts under the Outstill and Central Distillery Systems—Duty.			73,000	1,34,361
Total—Country Spirits ...	**7,82,000**	**7,89,000**	**7,82,000**	**7,42,940**

Detailed Account no. VIII-b—PROVINCIAL EXCISE—Country fermented liquor.

(*a*) Pachwai—				
Licence fees (including fees for home brewing)	11,000	11,500	9,000	9,893
(*b*) Toddy—				
(*i*) Tree-tax	8,000	8,000	29,000	9,204
(*ii*) Licence fees including rent of trees	73,000	75,500	80,000	76,215
Total—Country fermented liquor ...	**92,000**	**95,000**	**1,18,000**	**95,312**

Detailed Account no. VIII-c—PROVINCIAL EXCISE—Receipts from commercial spirits including denatured spirits and medicated wines.

Duty	500	500	100	4,156
Licence fees	2,800	2,800	2,600	2,270
Total-Receipts, etc. ...	**3,300**	**3,300**	**2,700**	**6,426**

Detailed Account no. VIII-d—PROVINCIAL EXCISE—Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).

Licence fees	9,000	9,500	8,000	9,247
Duty	8,000	10,500	400	9,518
Total—Foreign liquors ...	**17,000**	**20,000**	**8,400**	**18,765**

Detailed Account no. VIII-f—PROVINCIAL EXCISE—Opium.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Opium licence fees	2,66,000	2,68,000	2,88,000	4,98,791
Sale-proceeds of Excise opium (including cost price of Opium and Duty)	15,57,000	16,65,000	15,60,000	13,56,744
Duty				
Total—Opium ...	**18,23,000**	**18,33,000**	**18,48,000**	**18,55,535**

Detailed Account no. VIII-g—PROVINCIAL EXCISE—Hemp and other drugs.

1. Ganja—				
(*a*) Licence fees (including Druggists' permits)	1,68.000	1,70,000	1,82,000	1,36,953
(*b*) Duty	3,20,000	3,24,000	3,43,000	3,31,090
2. Bhang—				
(*a*) Licence fees (including Druggists' permits)	13,000	13,000	14,000	17,945
(*b*) Duty	13.000	13,000	13,000	9,290
3. Sale-proceeds of ganja and bhang	2,000	4,000	3,600	2,050
License fees for shop for retail sale of ganja and bhang				41,135
4. Cocaine-licence fees			...	14
Total—Hemp and other drugs ...	**5,16,000**	**5,24,000**	**5,55,600**	**5,38,477**

Detailed Account no. VIII-h—PROVINCIAL EXCISE—Receipts from Distilleries.

Licence fees for private distilleries—Ordinary Tracts	100	100	100	
Licence fees for private distilleries—Agency Tracts	150	150	100	
Total—Distilleries ...	**250**	**250**	**200**	

Detailed Account no. VIII-i—PROVINCIAL EXCISE—Fines, Confiscations and Miscellaneous.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Fines and confiscations	7,000	7,000	6,500	7,482
Other Receipts	5,000	12,000	4,400	13,405
Total—Fines, Confiscations and Miscellaneous ...	**12,000**	**19,000**	**10,900**	**20,887**

Detailed Account no. VIII-k—PROVINCIAL EXCISE—Collection of payments for services rendered

Other items	...	...	1,100	481
Total—Collection of payments for services rendered ...	...	...	**1,100**	**481**

MAJOR HEAD—IX—STAMPS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A—NON-JUDICIAL.				
SALE OF OTHER NON-JUDICIAL STAMPS	4,30,000	4,30,000	3,98,000	4,26,790
DUTY ON IMPRESSING DOCUMENTS	900	900	1,300	902
FINES AND PENALTIES	4,700	4,700	5,600	4,095
MISCELLANEOUS	400	400	100	85
TOTAL ...	**4,36,000**	**4,36,000**	**4,05,000**	**4,31,872**
DEDUCT—REFUNDS ...	—5,000	—5,000	—5,000	—4,249
NET TOTAL—NON-JUDICIAL ...	**4,31,000**	**4,31,000**	**4,00,000**	**4,27,623**
B—JUDICIAL.				
COURT FEES—				
COURT FEES REALISED IN STAMPS	13,13,800	13,13,800	13,06,000	13,10,258 (both items)
SALE OF STAMPS	46,200	46,200	50,000	
FINES AND PENALTIES	950	950	950	981
MISCELLANEOUS	50	50	50	65
TOTAL ...	**13,61,000**	**13,61,000**	**13,57,000**	**13,11,304**
DEDUCT—REFUNDS ...	—7,000	—7,000	—7,000	—6,644
NET TOTAL—JUDICIAL ...	**13,54,000**	**13,54,000**	**13,50,000**	**13,04,660**
TOTAL—IX—STAMPS ...	**17,85,000**	**17,85,000**	**17,50,000**	**17,32,283**

Detailed Account no. IX-A—NON-JUDICIAL—Sale of other non-judicial stamps.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
	Rs.	Rs.	Rs.	Rs.
UNIFIED STAMPS—Civil deposit.				
Special adhesive revenue stamps	19,050	19,050	16,000	56,754
Other non-judicial adhesive stamps	75,550	75,550	68,000	73,111
IMPRESSED STAMPS.				
Receipts under Motor Vehicles Taxation Act	15,200	15,200	3,14,000	2,96,925
Other non-judicial impressed stamps	3,20,200	3,20,200		
Total—Sale of other non-judicial stamps ...	**4,30,000**	**4,30,000**	**3,98,000**	**4,26,790**

Detailed Account no. IX-A—NON-JUDICIAL—Duty on impressing documents.

Duty on unstamped or insufficiently stamped documents	900	900	1,300	902
Other items				
Total—Duty on Impressing (non-judicial) documents ...	**900**	**900**	**1,300**	**902**

Detailed Account no. IX-A—NON-JUDICIAL—Refunds.

Refunds under the M. V. T. Act				—1,002
Their refunds				—3,247
Spoiled stamps	—5,000	—5,000	—5,000	
Miscellaneous				
Total—Refunds ...	**—5,000**	**—5,000**	**—5,000**	**—4,249**

Detailed Account no. IX-B—JUDICIAL—Sale of stamps.

Court-fee stamps				12,64,488
Stamps for copies (under High Court's circular no. 35, dated the 1st October 1880).	46,200	46,200	50,000	45,770
Total—Sale of (judicial) stamps ...	**46,200**	**46,200**	**50,000**	**13,10,258**

Detailed Account no. IX-B—JUDICIAL—Refunds.

Court-fee stamps	—7,000	—7,000	—7,000	—6,644
Spoiled stamps				
Total—Refunds ...	**—7,000**	**—7,000**	**—7,000**	**—6,644**

MAJOR HEAD—X—FOREST.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.	14,225	19,953	22,000	23,721
Ditto BY CONSUMERS OR PURCHASERS	3,69,730	3,54,423	3,78,000	3,79,428
DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	500	500	700	417
MISCELLANEOUS	26,650	25,674	27,500	25,185
DEDUCT—REFUNDS ...	—500	—550	—500	—451
ADDITION MADE TO CONFORM TO THE ESTIMATE FRAMED BY THE GOVERNMENT OF INDIA.			...	
TOTAL—X—FOREST ...	4,10,605	4,00,000	4,27,700	4,28,300

Detailed Account no. X-a—FOREST—Timber and other produce removed from the forest by Government Agency.

a. Timber	7,700		18,800	18,320
b. Firewood and charcoal	6,150		2,000	4,004
c. Bamboos	250		1,000	1,264
d. Grass and other minor produce	125		200	133
Total—Timber, etc., removed by Government Agency ...	**14,225**	**19,953**	**22,000**	**23,721**

Detailed Account no. X-b—FOREST—Timber and other produce removed from the forests by consumers or purchasers.

I—Forest Department—				
a. Timber	1,65,400	1,51,423	1,86,200	1,77,702
b. Firewood and charcoal	77,900	70,000	70,000	70,199
c. Bamboos	40,600	47,690	42,000	41,859
d. Grazing and fodder grass	10,150	20,150	18,500	19,341
e. Other minor produce	40,520	30,000	30,000	33,764
f. Other items				
g. Commutation fees	15,500	15,500	15,300	15,561
Total—I ...	**3,50,070**	**3,34,763**	**3,62,000**	**3,58,426**
II—Revenue Department—				
a. Timber	15,000	15,000	11,000	
b. Firewood and charcoal	2,600	2,600	2,900	
c. Bamboos	60	60	100	
d. Grazing and fodder grass			...	
e. Other minor produce	2,000	2,000	2,000	
f. Other items				
g. Commutation fees				
Total—II ...	**19,660**	**19,660**	**16,000**	**21,002**
Total—Timber, etc., removed by consumers or purchasers ...	**3,69,730**	**3,54,423**	**3,78,000**	**3,79,428**

Detailed Account no. X-c—FOREST—Miscellaneous.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
a. Fines and forfeitures	2,130	1,500	27,500	1,051
b. Other sources	18,918	19,000		21,896
c. Rents on buildings	5,420	5,000		2,238
d. Contribution towards the leave salary of officers lent to Foreign Service	182	174		
Total—Miscellaneous ...	26,650	25,674	27,500	25,185

Detailed Account no. X.—FOREST—Refunds.

a. Refunds by Forest Officers	—300		—500	—426
b. Refunds by Revenue Officers	—200		...	—25
Total—Refunds ...	—500	—550	—500	—451

MAJOR HEAD—XI—REGISTRATION.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936 37.
	Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS	2,08,000	2,07,000	1,85,700	1,93,735
FEES FOR COPIES OF REGISTERED DOCUMENTS	3,800	3,800	4,051	3,802
MISCELLANEOUS	17,600	17,600	16,449	16,383
DEDUCT—REFUNDS ...	—200	—200	—200	—280
Total—XI—REGISTRATION ...	2,29,200	2,28,200	2,06,000	2,13,640

Detailed Account no. XI-a—REGISTRATION—Miscellaneous.

Fees for searching records	11,200		10,349	10,716
Fees for return of documents (South Orissa)	3,000		2,300	2,448
Miscellaneous (Other receipts in South Orissa)	3,300		3,800	3,219
Total—Miscellaneous ...	17,600	17,600	16,449	16,383

MAJOR HEAD—XII—RECEIPTS UNDER THE MOTOR VEHICLES TAXATION ACTS.

Detailed Account no. XII—Receipts under the Motor Vehicles Taxation Acts.

Receipts under the Provincial Motor Vehicles Taxation Acts	61,000	61,000	58,201	68,727
Fees and other receipts			30	
Fees for Inspection and Registration of Motor Vehicles and grant of licences to drivers.	15,000	15,000	7,500	
Total ...	76,000	76,000	65,731	68,727
Deduct—Refunds	—1,000	—1,000	—1,000	
Total—Receipts under the Motor Vehicles Taxation Acts ...	75,000	75,000	64,731	68,727

MAJOR HEAD—XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.				
UNPRODUCTIVE WORKS				
GROSS RECEIPTS	9,36,325	9,44,025	6,94,550	
DEDUCT—REFUNDS ...	—750	—750	—750	
TOTAL ...	**9,35,575**	**9,43,275**	**6,93,800**	***2,57,130**

MAJOR HEAD—XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS	850	900	690	
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ...	9,100	9,100	12,050	11,350
DEDUCT—REFUNDS ...	—50	—50	—50	...
TOTAL—B ...	**9,050**	**9,050**	**12,000**	**11,350**
TOTAL—XVIII—IRRIGATION ...	**9,900**	**9,950**	**12,690**	**11,350**

* Net receipts have been shown here after deducting the amount of Rs. 6,47,670, relating to working expenses.

MAJOR HEAD—XX—INTEREST.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	31,115	27,442	27,618	27,449
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES	6,875	7,951	85,500	
INTEREST ON ARREARS OF REVENUE	900	1,500	1,000	976
INTEREST ON IRRIGATION CAPITAL EXPENDITURE	10.72,912	10.72,912	10,11,469	(a)
MISCELLANEOUS	100	100	100	79
DEDUCT—REFUNDS ...			...	
TOTAL—XX—INTEREST ...	**11,11,902**	**11,09,905**	**11,25,687**	**28,504**

Detailed Account no. XX-a—INTEREST—Interest on Loans and advances by the Provincial Government.

Interest on loans to municipal and other public corporations	735	1,100	1,100	1,451
Interest on loans to district boards and other local bodies	7,670	8,200	8,200	8,700
Interest on advances to cultivators—				
Under the Land Improvement Loans Act	600	600	8,400	688
Under the Agriculturists' Loans Act XXII of 1884	19,660	15,200	7,500	15,073
On advances to Co-operative Societies, etc.	1,250	1,142	1,400	1,537
Interest on advances under State Aid to Industries Act, etc.			1,018	
Advances to Government servants	1,200	1,200		
Total—Interest on Provincial loans and advances ...	**31,115**	**27,442**	**27,618**	**27,449**
Interest on arears of revenue	900	1,500	1,000	976

Detailed Account no. XX-b—INTEREST—Miscellaneous.

Interest on other accounts	100	100	100	79
Total—Miscellaneous ...	**100**	**100**	**100**	**79**

(a) Adjusted as reduction of expenditure.

MAJOR HEAD—XXI—ADMINISTRATION OF JUSTICE.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY	1,290	1,300	1,751	1,280
COURT-FEES REALIZED IN CASH	5,000	6,000	8,000	5,396
GENERAL FEES, FINES AND FORFEITURES	76,481	72,642	72,642	67,990
PLEADERSHIP AND MUKHTEARSHIP EXAMINATION FEES ...			...	375
MISCELLANEOUS FEES AND FINES	5,000	5,200	6,735	5,274
MISCELLANEOUS	3,000	2,900	1,205	3,644
RECOVERIES OF OVERPAYMENTS	50	1,500	80	43
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...			195	5
DEDUCT—REFUNDS ...	—5,000	—4,000	—5,651	—4,620
TOTAL—XXI—ADMINISTRATION OF JUSTICE ...	**85,821**	**85,542**	**84,957**	**79,387**

Detailed Account no. XXI—ADMINISTRATION OF JUSTICE—Court-fees realized in cash.

Process-servers' fees				
Amins' fees	5,000	6,000	8,000	5,396
Recoveries on account of pauper suits				
Total—Court-fees realized in cash ...	**5,000**	**6,000**	**8,000**	**5,396**

Detailed Account no. XXI—ADMINISTRATION OF JUSTICE—General fees, fines and forfeitures.

Petty copying fees			2,111	
Fees of High Court and Subordinate Civil Courts			...	28
Magisterial fines—				
(1) Government fines	76,481		54,378	63,616
(2) Fines for which compensation is payable to local bodies and others			5,300	
(3) Fines levied under the Madras Motor Vehicles Taxation Act, 1931...			...	
Other items			10,853	4,346
Total—General fees, fines and forfeitures ...	**76,481**	**72,642**	**72,642**	**67,990**

MAJOR HEAD—XXII—JAILS AND CONVICT SETTLEMENTS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
JAILS	800	500	1,600	1,244
JAIL MANUFACTURES	26,000	24 000	22,000	21,753
RECOVERIES OF OVERPAYMENTS	300	300	150	675
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	30	30	30	23
DEDUCT—REFUNDS ...				
TOTAL—JAILS AND CONVICT SETTLEMENTS ...	**27,130**	**24,830**	**23,780**	**23,695**

Detailed Account no. XXII—JAILS AND CONVICT SETTLEMENTS—Jail manufactures.

Sale of jail manufactures	26,000		22,000	21,477
Miscellaneous				276
Total—Jail manufactures ...	**26,000**	**24,000**	**22,000**	**21,753**

MAJOR HEAD—XXIII—POLICE.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
	Rs.	Rs.	Rs.	Rs.
CONTRIBUTION FOR RAILWAY POLICE	70,000	70,000	64,000	29,938
CASH RECEIPTS UNDER THE ARMS ACT	34	84	84	884
FEES, FINES AND FORFEITURES	2,174	2.900	3,750	2,524
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	1,846	750	700	1,424
RECOVERIES OF OVERPAYMENTS	930	70,338	800	550
GENERAL POLICE FUND		80,129		
MISCELLANEOUS	8,456	9,800	9,800	7,797
DEDUCT—REFUNDS ...	—200	—200	—200	—163
TOTAL—XXIII—POLICE ...	**83,240**	**2,33,821**	**78,934**	**42,929**

Detailed Account no. XXIII—POLICE—Fees, fines and forfeitures.

Receipts on account of stray cattle			850	570
Rents of pounds farmed out				8
Other miscellaneous fees and fines	2,174		2,900	1,946
Total—Fees, fines and forfeitures ...	**2,174**	**2,900**	**3,750**	**2,524**

MINOR HEAD—Miscellaneous.

Rent on buildings	700			677
Other Miscellaneous	7,256		9,800	7,120
Choukidari Tax	500			
Total—Miscellaneous ...	**8,456**	**9,800**	**9,800**	**7,797**

MAJOR HEAD—XXIV—PORTS AND PILOTAGE.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS.				
REGISTRATION AND OTHER FEES	100		200	296
MISCELLANEOUS				
DEDUCT—REFUNDS ...				
TOTAL—XXIV—PORTS AND PILOTAGE ...	**100**	**100**	**200**	**296**

MAJOR HEAD—XXVI—EDUCATION.

SUMMARY BY GROUP HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY	58,000	58,000	58,150	55,850
B—SECONDARY	75,000	75,000	76,000	75,073
C—PRIMARY (FEES—GOVERNMENT PRIMARY SCHOOLS) ...	2,000	2,000	2,400	2,441
D—SPECIAL	3,300	3,300	3,300	3,329
E—GENERAL	26,992	29,002	28,110	28,910
DEDUCT—REFUNDS ...	—1,100	—1,100	—1,100	—1,083
TOTAL—XXVI—EDUCATION ...	**1,64,192**	**1,66,202**	**1,66,850**	**1,64,520**

Detailed Account no. XXVI—EDUCATION—A—University.

MINOR HEADS—				
Fees—Government Arts Colleges	58,000	58,000	58,000	55,848
Fees—Government Professional Colleges			150	2
Total—A—University ...	**58,000**	**58,000**	**58,150**	**55,850**

Detailed Account no. XXVI—EDUCATION—B—Secondary.

Fees—Government Secondary Schools—				
High schools	69,000	69,000	70,000	69,514
Middle English schools	6,000	6,000	} 6,000	5,559
Middle vernacular schools			}	
Total—B—Secondary ...	**75,000**	**75,000**	**76,000**	**75,073**

Detailed Account no. XXVI—EDUCATION—C—Primary.

Fees—Government Primary Schools	2,000	2,000	2,400	2,441
Total—C—Primary ...	**2,000**	**2,000**	**2,400**	**2,441**

Detailed Account no. XXVI—EDUCATION—D—Special.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Fees and other receipts—Government Special Schools—				
Training schools	3,300	3,300	3,300	3,329
Other miscellaneous schools				
Total—D—Special ...	3,300	3,300	3,300	3,329

Detailed Account no. XXVI—EDUCATION—E—General.

Contributions—				
From Indian States				
From Municipalities				
From private persons				
Total—Contribution ...				
Income from Endowments	6,882	6,882		6,882
Recoveries of overpayments	1,000	3,000	10,000	615
Collection of payments for services rendered	1,100	1,100	1,100	519
Miscellaneous—				
Sale-proceeds of books	10	20	10	1
Examination fees	5,000	5,000	5,000	4,743
Miscellaneous	13,000	13,000	12,000	16,150
Total—Miscellaneous ...	18,010	18,020	17,010	20,894
Total—E—General ...	26,992	29,002	28,110	28,910

MAJOR HEAD—XXVII—MEDICAL.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL AND COLLEGE FEES	9,000	9,000	9,000	8,589
HOSPITAL RECEIPTS	2,400	2,400	2,600	1,045
SALE OF MEDICINES	130	130	130	117
CONTRIBUTIONS	15,630	32,894	15,900	2,025
INCOME FROM ENDOWMENTS	70	105	100	
RECOVERIES OF OVERPAYMENTS	260	1,200	150	262
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	8,502	9,884	9,884	8,830
MISCELLANEOUS	5,500	5,500	4,000	3,227
LOSS OR GAIN BY EXCHANGE				
DEDUCT—REFUNDS ...	—100	—100	—100	—295
TOTAL—XXVII—MEDICAL ...	41,392	61,013	41,664	23,800

Detailed Account no. XXVII—MEDICAL—Collection of payments for services rendered.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of services of assistant and sub-assistant surgeons ...	7,902		9,534	8,830 (for both items)
Fees realized from X-ray examination	600		350	
Total—Collection of payments for services rendered ...	**8,502**	**9,884**	**9,884**	**8,830**

MAJOR HEAD—XXVIII—PUBLIC HEALTH.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF SERA AND VACCINES	4,500	4,500	2,883	4,401
CONTRIBUTIONS	1,550	1,550	1,550	1,264
RECOVERIES OF OVERPAYMENTS	100	100	100	37
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	7,726	7,726	7,300	5,402
MISCELLANEOUS	2,675	26,000	2,000	5,145
DEDUCT—REFUNDS ...	—20	—20	—20	—39
TOTAL—XXVIII—PUBLIC HEALTH ...	**16,531**	**39,856**	**13,813**	**16,210**

Detailed Account no. XXVIII-a—Public Health—Sale-proceeds of sera and vaccines, etc.

(1) Sale-proceeds of sera and vaccines	3,500			3,854
(2) Sale-proceeds of quinine	1,000		2,883	547
Total—Sale-proceeds of sera and vaccines, etc. ...	**4,500**	**4,500**	**2,833**	**4,401**

Detailed Account no. XXVIII-b—PUBLIC HEALTH—Collection of payments for services rendered.

Tools and plant charges for execution and maintenance of water-supply scheme.				
Contribution recoverable from the municipalities on account of pay of the Health Officer and Sanitary Inspectors.	7,726	7,726	7,300	5,402 (for both items)
Total ...	**7,726**	**7,726**	**7,300**	**5,402**

MAJOR HEAD—XXIX—AGRICULTURE.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	77,522	69,816	60,532	24,136
RECOVERIES OF OVERPAYMENTS	–	50		
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	100	100	250	
DEDUCT—REFUNDS ...				
TOTAL—XXIX—AGRICULTURE ...	**77,622**	**69,966**	**60,782**	**24,136**

Detailed Account no. XXIX-a—AGRICULTURE—Agricultural receipts.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Receipts on account of experimental cultivation—				
Sale of manure and farm produce	29,400	26,600	28,400	24,136
Receipt of rice research station to be credited to the fund of Imperial Council of Agricultural Research.	1,750	1,600		
Other receipts				
Receipts on account of public exhibitions and fairs				
Amount transferred from the deposit Account of grant from the Imperial Council of Agricultural Research for the Improvement of Agricultural marketing in India.	4,678	2,196		
Ditto Fruit Research Scheme	4,500			
Contributions	2,400	5,180		
Amount transferred from deposit account of grants from Sugar Excise Fund.	10,000	10,000	8,532	
Ditto ditto from Imperial Council of Agricultural Research.	[illegible]2,594	21,412		
Amount transferred from deposit account of grant for rural uplift scheme.	2,200	2,828	18,600	
Contribution of the Maharaja of Jeypore			5,000	
Total—Agricultural receipts ...	**77,522**	**69,816**	**60,532**	**24,136**

Detailed Account no. XXIX-b—AGRICULTURE—Collection of payments for services rendered.

Receipts from well-boring operations	100	100	250	
Total—Collection of payments for services rendered ...	**100**	**100**	**250**	

MAJOR HEAD—XXX—VETERINARY.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
VETERINARY COLLEGE AND SCHOOL FEES				
OTHER RECEIPTS	17,800	19,295	16,428	7,938
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	11,550	11,200	10,950	11,036
DEDUCT—REFUNDS ...				
TOTAL—VETERINARY ...	**29,350**	**30,495**	**27,378**	**19,024**

Detailed Accounts no. XXX-a—VETERINARY—Other receipts.

Sale-proceeds of sera and vaccines	8,000	8,000	10,000	7,938
Other miscellaneous receipts	200	200	178	
Grants from Central Government for cattle Creeding		10,000		
GRANT FROM IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH FOR ANIMAL HUSBANDRY SCHEME.	9,600	1,095	6,250	
Total—Other receipts ...	**17,800**	**19,295**	**16,428**	**7,938**

Detalied Account no. XXX-b—VETERINARY—Collection of payments for services rendered.

Recoveries on account of services of Veterinary Assistants	11,550		10,950	11,086
Total—Collection of payments for services rendered ...	**11,550**	**11,200**	**10,950**	**11,086**

MAJOR HEAD—XXXI—CO-OPERATIVE CREDIT.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs
AUDIT FEES	26,184	18,209	26,044	} 6,614 (Audit fees and Miscellaneous receipts)
MISCELLANEOUS RECEIPTS	2,422	2,549	3,012	
DEDUCT—REFUNDS ...				
TOTAL—XXXI—CO-OPERATIVE CREDIT ...	**28,606**	**20,758**	**29,056**	**6,614**

Detailed Account no. XXXI—CO-OPERATIVE CREDIT—Miscellaneous receipts.

Execution fees	2,000		2,664	
Liquidation charges	140		100	
Recoveries of overpayments	102		98	
Other receipts	180		150	
Total—Miscellaneous receipts ...	**2,422**	**2,549**	**3,012**	

MAJOR HEAD—XXXII—INDUSTRIES.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
INDUSTRIES	32,900	29,300	29,325	12,023
FISHERIES	4,400	3,700	4,200	2,710
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	600	600	900	658
RECOVERIES OF OVERPAYMENTS				
DEDUCT—REFUNDS ...	—50	—50	—150	—8
TOTAL—XXXII—INDUSTRIES ...	**37,850**	**33,550**	**34,275**	**15,383**

Detailed Account no. XXXII—INDUSTRIES—Industries.

1. Technical Education	8,000	8,000	8,700	9,645
2. Industrial Development—				
(a) Receipts for demonstration factories		1,520		
(b) Miscellaneous				15
3. Grants from the Government of India for Development of Hand loom Industry.	24,900	19,780	20,625	2,363
Total—Industries ...	**32,900**	**29,300**	**29,325**	**12,023**

Detailed Account no. XXXII—INDUSTRIES—Fisheries.

—	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Fish-curing yards	3,000		3,500	2,710
Other receipts	1,400		700	
Total—Fisheries ...	4,400	3,700	4,200	2,710

MAJOR HEAD—XXXVI—MISCELLANEOUS DEPARTMENTS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION—				
EMIGRATION FEES	100	150		180
FEES FOR THE REGISTRATION OF TRADE UNIONS ...	5	20		8
MISCELLANEOUS—				
FEES FOR INSPECTION OF STEAM BOILERS				416
EXAMINATION FEES	2,705	2,888	1,900	419
RECEIPTS ON ACCOUNT OF MOTOR VEHICLES				
ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932	54	60	50	
MISCELLANEOUS	1,000	1,500	400	1,622
DEDUCT—REFUNDS ...	—100	—100	—100	—334
TOTAL—XXXVI—MISCELLANEOUS DEPARTMENTS ...	**3,764**	**4,518**	**2,250**	**2,256**

Detailed Account no. XXXVI—Miscellaneous Departments—Miscellaneous—Examination fees.

Public Service Commission	1,500	1,000	1,500	419
Village Officers' Special Tests	400	400	400	
Government Examinations—Board of Examiners				
Government Examinations—Commissioner				
Local Bodies Accountants' Examination fees				
Secretariat Examinations	405	888		
Other Examination fees	400	600		
Total—Examination fees ...	2,705	2,888	1,900	419

MAJOR HEAD—XXXIX—CIVIL WORKS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
RENTS—				
HOUSE RENTS	96,979	97,201	95,000	98,628
RENT FOR SPECIAL AMENITIES	500	500	200	1
RECOVERIES OF EXPENDITURE	4,534	11,022	4,803	11,196
TRANSFERS FROM THE CENTRAL ROAD DEVELOPMENT ACCOUNT. ORDINARY ...	95,000			
TRANSFERS FROM THE CENTRAL ROAD DEVELOPMENT ACCOUNT. RESERVE ...	6,66,066	6,90,497	2,46,530	12,834
DO. FROM THE CAPITAL CONSTRUCTION ACCOUNT ...	8,85,427	81,209	1,21,743	
MISCELLANEOUS	8,385	11,000	8,268	28,219
DEDUCT—REFUNDS ...	—1,075	—22,329	—800	—816
TOTAL—XXXIX—CIVIL WORKS ...	**12,55,316**	**4,69,100**	**4,75,744**	**1,50,057**

MAJOR HEAD—XLIV—RECEIPTS IN AID OF SUPERANNUATION.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	7,965	8,890	11,434	11,628
MISCELLANEOUS				
DEDUCT—REFUNDS ...				
TOTAL—XLIV—RECEIPTS IN AID OF SUPERANNUATION	**7,965**	**8,390**	**11,434**	**11,628**

Detailed Account no. XLIV—SUPERANNUATION—Contributions for pensions and gratuities.

Contributions of officers lent to foreign service	4,000		4,000	
Contribution of persons employed by the Court of Wards			200	
Pension contribution of the cess collecting establishment	696		684	
Refund of gratuities on re-employment				
Pension contribution recoverable from local bodies for services of Assistant and Sub-Assistant Surgeons.	240		240	
Pension contribution recoverable from local bodies for services of Health Officers.	550		600	
Pension contribution recoverable from local bodies for services of Veterinary Assistant Surgeons.	1,110		1,100	
Pension contribution recoverable from local bodies for other additions to Regular Establishment.	100		110	
Town Survey—Berhampur Municipality				11,628
Pension contribution recoverable for the B.-N. Railway Police and for Police Guards supplied to railways.			2,550	
Pension contribution recoverable from the General Police Fund			50	
Pensionary charges on Survey and Settlement expenditure incurred for private individuals.				
Pensionary charges on deposit works	1,125		1,475	
Pensionary charges on Central, Civil and Military Works	144		325	
Other contributions			100	
Recovery from the Government of India towards pensionary contribution of the staff employed in connection with the administration of the Sugar (Excise Duty) Act.				
Miscellaneous				
Total—Contributions for pensions and gratuities ...	**7,965**	**8,390**	**11,434**	**11,628**

MAJOR HEAD—XLV—STATIONERY AND PRINTING.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS	500	1,000	200	291
SALE OF PLAIN PAPER USED WITH STAMPS	22,500	21,500	20,150	21,004
SALE OF GAZETTES AND OTHER PUBLICATIONS	3,000	3,000	3,000	2,601
OTHER PRESS RECEIPTS	3,450	20,825	3,000	4,343
DEDUCT—REFUNDS ...	—100	—100	—100	
TOTAL—XLV—STATIONERY AND PRINTING ...	**29,350**	**46,225**	**26,250**	**28,239**

Detailed Account no. XLV—STATIONERY, Etc.—Other Press Receipts.

Sale of rent receipt forms and service books	...			14
Recoveries on account of printing work done for other Governments ...	100		100	95
Printing works executed for public departments by Secretariat Press ...				
Advertisements	1,000		1,000	583
Work done for local and private bodies	155		1,250	3,159
Receipts from the Collectorate Press, Chatrapur	1,645		600	
Miscellaneous	500		50	
Recovery of over payments				492
Total—Other Press Receipts ...	**3,450**	**20,825**	**3,000**	**4,343**

MAJOR HEAD—XLVI—MISCELLANEOUS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS	50,000	52,000	20,000	54,004
TREASURE TROVE	...	100		
SALE-PROCEEDS OF DURBAR PRESENTS	1,500	1,500	1,500	1,500
SALE OF OLD STORES AND MATERIALS	800	500	500	1,545
SALE OF LANDS AND HOUSES	...	800		
FEES FOR GOVERNMENT AUDIT	3,000	3,300	2,500	1,972
CONTRIBUTIONS	...	2,000		
RENTS	8,400	8,400	8,400	8,874
RATES AND TAXES	1,500	1,500	900	1,118
OTHER FEES, FINES AND FORFEITURES	11,050	14,050	10,700	18,016
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAT.	1,58,194	94,000	...	...
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	4,400	4,400	5,000	7,243
RECOVERIES OF OVERPAYMENTS	600	2,500	600	729
MISCELLANEOUS	5,190	7,262	5,000	5,491
DEDUCT—REFUNDS	—30,000	—30,000	—8,000	—27,504
TOTAL—XLVI—MISCELLANEOUS ...	**2,14,634**	**1,62,312**	**47,100**	**72,983**

Detailed Account no. XLVI—MISCELLANEOUS—Other fees, fines and forfeitures.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Pound fund receipts	10,000	10,000	10,000	8,829
Receipts on account of stray cattle	850	850		
Receipts in connection with election	...	3,000	500	8,555
Other items	200	200	200	632
Total—Other fees, fines and forfeitures ...	**11,050**	**14,050**	**10,700**	**18,016**

Detailed Account no. XLVI—MISCELLANEOUS—Collection of payments for services rendered.

Recoveries on account of services of Deputy and Sub-Deputy Collectors ...	750	750	628	7,243
Contribution for leave salaries of officers on foreign service	2,000	2,000	3,072	
Recoveries on account of Land Acquisition Establishment	1,000	1,000	1,000	
Contribution for passages of officers transferred to and from other Governments.				
Other receipts	650	650	300	
Total—Collection of payments for services rendered ...	**4,400**	**4,400**	**5,000**	**7,243**

Detailed Account no. XLVI—MISCELLANEOUS—Miscellaneous.

Recoveries on account of irregularly used service stamps for private telegrams.			4	97
Miscellaneous recoveries under the Public Demands Recovery Act ...	4	4	4	
Record room receipts	86	40	167	
Recoveries of law charges other than those in pauper suits	280	351	351	
Sale-proceeds of waste papers	100	125	125	
Recoveries from Wards Estates for business conducted by Legal Remembrancer, etc.				
Receipts from General Management of private estates under Act X of 1892	300	125		
Sale of elephants	..	800	1,200	
Sale of skins, etc., of wild animals destroyed	330	330	425	
Miscellaneous share of cost of restoration of boundary pillars recoverable from Indian States.	90	987		
Other items	4,000	4,500	2,724	5,394
Total—Miscellaneous ...	**5,190**	**7,262**	**5,000**	**5,491**

Major Head—XLIX—Grants-in-aid from Central Government.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Grants-in-aid from Central Government	43,00,000	47,00,000	47,00,000	
Total—XLIX—Grants-in-aid ...	**43,00,000**	**47,00,000**	**47,00,000**	

MAJOR HEAD—L—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

SUMMARY BY MINOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS ADJUSTMENT				50,00,000
TOTAL—L—MISCELLANEOUS ADJUSTMENTS ...	...	...	...	**50,00,000**

CAPITAL HEADS.

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
N. Public Debt A.—II—Floating Debt.				
	Rs.	Rs.	Rs.	Rs.
Floating Debt				
O—UNFUNDED DEBT—State Provident Funds.				
General Provident Fund	5,00,000	4,81,000	11,22,000	—1,99,062
Contributory Provident Fund	1,000	1,000	2,000	—34,343
Total ...	**5,01,000**	**4,82,000**	**11,24,000**	**-2,33,405**
P—DEPOSIT AND ADVANCES—Part—II—Deposits not bearing interest—A—Sinking Funds—Appropriation for Reduction or avoidance of Debt.				
Appropriation for reduction or avoidance of debt				392
P—DEPOSITS AND ADVANCES—Part II—Deposits not bearing interest—B—Reserve Funds—Orissa Famine Relief Fund.				
A—Famine Relief Fund—				
Transfers from the Revenue Account				
Advances to Provincial Loan Account for loans to cultivators, etc. ...	...	...	...	1,24,535
Interest Receipts—				
(*i*) Interest on balances of the fund	36,675	28,750	28,750	7,500
(*ii*) Interest on advances for financing commutation of pensions ...				
(*iii*) Interest on advances to provincial loan account				
Grant from the Government of India				
Advances for financing commutation of pensions				
B—Investment Account				
Total ...	**36,675**	**28,750**	**28,750**	**1,32,035**
P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—B—Reserve Funds—General Police Fund.				
General Police Fund	1,000	81,199	2,000	1,021
P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—B—Reserve Funds—Transfers to Famine Relief Fund.				
Transfers to Famine Relief Fund				
P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—C—Other Deposit Accounts.—Deposits of Local Funds.				
District Funds	30,09,000	28,00,000	34,00,000	30,36,657
Municipal Funds	6,00,000	6,00,000	6,50,000	6,17,925
Other Funds—				
Port and Marine Funds—				
Gopalpur Port Funds ... ... } Other Orissa Port Funds ... ... }	28,000	1,62,000	25,080	28,604
Education Funds	4,20,000	4,30,000	3,00,000	4,33,689
Medical and Charitable Funds	65,000	63,000	55,000	66,755
Public Works Funds	3,000	7,000	3,000	4,642
Other Miscellaneous Funds				
Total—Deposits of Local Funds ...	**41,25,000**	**40,62,000**	**44,33,080**	**41,88,222**

P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—C—Other Deposit Accounts.—Departmental and Judicial Deposits—Civil Deposits.

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Revenue Deposits	6,87,000	6,75,000	7,25,000	6,77,584
Civil Courts' Deposits	4,80,000	4,84,000	4,56,000	4,70,894
Criminal Courts' Deposits	18,000	17,000	22,000	18,788
Personal Deposits	12,00,000	11,66,000	15,25,000	12,69,138
Forest Deposits				
Public Works Deposits	1,30,000	1,30,000	2,50,000	1,39,176
Deposits on account of Police Funds	20,000	22,000	21,000	23,094
Trust Interest Funds	17,000	23,000	16,000	11,858
Deposits for work done for public bodies or individuals ...	18,000	18,000	7,000	6,751
Deposits of fees received by Government servants for work done for private bodies.	2,000	2,000	3,000	1,061
Total—Civil Deposits ...	**25,72,000**	**25,37,000**	**30,25,000**	**26,18,344**

P—Deposits and Advances—II—Deposits not bearing interest—C—Other Deposit Accounts—Other Accounts.

Subventions from Central Road Development Funds — Ordinary...			70,000	
Subventions from Central Road Development Funds — Reserve ...	6,66,066	2,90,497	2,46,530	
Deposit Account of grants from the Central Government for Economic Development and improvement of rural areas.	1,00,000		36,000	54,280
Deposit Account of grant made by the Imperial Council of Agricultural Research—				
(i) Rice Research Scheme	22,594	21,412	18,600	
(ii) for Animal Husbandry Scheme		10,000	10,000	
(iii) Agricultural Markets	4,678	3,400		
(iv) Fruit Research scheme — — — —	4,500			
Deposit Account of grant from the Central Government for the development of sericultural industry.				
Deposit Account of grants from the Central Government for the development of handloom industry.	24,900	13,400	13,400	9,400
Deposit Account of grants from Sugar Excise Fund	10,000			10,000
Deposit Account of grants for co-operative training and education ...				
Deposit Account of fund for Orissa Buildings	1,17,519	24,79,510	24,00,000	
Total—Other Accounts ...	**9,50,257**	**28,18,219**	**27,94,530**	**73,680**

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Advances Repayable.

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Civil Advances—				
Objection-book Advances	60,000	70,000	70,000	1,08,564
Police Grain Advances	1,000	1,000	9,000	2,631
Total—Civil Advances ...	**61,000**	**71,000**	**79,000**	**1,11,195**
Special Advances—				
(*i*) Stock advance for Handloom Industry ... } (*ii*) Imprest money for minor Agency Civil Works ... ... }	20,000	27,000	5,000	5,350
Forest Advances	2,20,000	2,09,000	2,00,000	2,37,876
Revenue Advances—				
Revenue Survey Advances ...	3,000	3,000	} 19,000	11,002
Cost of Boundary Marks (pending completion of Survey operations)	4,000	12,000	}	
Total—Revenue Advances ...	**7,000**	**15,000**	**19,000**	**11,002**
TOTAL—Advances Repayable ...	**3,08,000**	**3,22,000**	**3,03,000**	**3,65,423**

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Permanent Advances.

Permanent Advances, Civil ...	1,000	1,000		735

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Accounts with the Government of Burma.

Accounts with the Government of Burma	2,000	2,000		

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Account with the Reserve Bank.

Transactions on behalf of the Reserve Bank	62,000	52,000	55,000	53,024

P—DEPOSITS AND ADVANCES—IV—Suspense.

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Suspense Accounts—				
Suspense Account	60,000	1,50,000	40,000	26,497
Central Accounts Office—Reserve Bank Suspense Savings Bank Investment Account.	16,50,000	16,50,000		
Cash balance investment account	55,00,000	42,92,000	18,00,000	
TOTAL—Suspense Accounts ...	**72,10,000**	**60,92,000**	**18,40,000**	**26,497**

P.—DEPOSITS AND ADVANCES—IV—Suspense—Departmental and Similar Accounts.

Departmental and Similar Accounts	75,000	82,000	25,000	46,115

R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—Loans to Municipalities, Port Funds, etc.

Loans to Municipalities	8,793	9,345	9,315	8,514
Loans to District and other Local Fund Committees	18,678	17,505	17,505	12,396
Loans to Landholders and other Notabilities				
Loans to Mohsin Endowment Fund for payment of scholarships ...	340		340	
Advances to Cultivators—				
Advances under the Land Improvement Act	} 1,10,000	98,000	} 1,50,840	5,775
Advances under the Agriculturists' Loans Act				99,748
Advances under the Co-operative Credit Societies Act	532	1,769		1,411
Advances under Special Laws—				
Loans under the State Aid to Industries Act	10,739		4,000	
Miscellaneous Loans and Advances				
Reserve at the disposal of Government				
TOTAL—Loans to Municipalities, Provident Funds, etc. ...	**1,49,082**	**1,26,619**	**1,82,030**	**1,27,844**

R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—Loans to Government Servants.

House-building Advances	12,000	11,000	9,000	8,477
Advances for purchase of Motor-cars	1,000	4,000	6,000	4.936
Advance for purchase of other conveyances	1,000		1,000	35
Passage Advances	1,000		1,000	
Other Advances			1,000	87
TOTAL—Loans to Government Servants ...	**15,000**	**15,000**	**18,000**	**13,535**

S—REMITTANCES—I—Remittances within India.—Other Local Remittances.

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Local Remittances and Adjustments, etc.—				
Public Works Remittances—				
Remittances into treasuries	7,00,000	6,78,000	2,20,000	6,95,484
Public Works Cheques	15,00,000	15,00,000	11,10,000	14,19,452
Other Remittances	1,05,000	1,03,000	1,20,000	1,01,325
Transfers between Public Works Officers	80,000	80,000	20,000	29,098
Forest remittances	8,00,000	8,00,000	...	8,05,351
Cash remittances between treasuries	2,50,000	2,50,000	...	1,30,49,815
Miscellaneous remittances	30,000	30,000	...	29,005
Total—Other Local Remittances ...	34,15,000	33,91,000	14,70,000	1,61,33,530

S—REMITTANCES—I—Remittances within India—Remittances by bills.

Supply Bills	55,000	55,000		
Remittance transfer receipts	76,000	76,000		74,785
TOTAL—Remittances by bills ...	1,31,000	1,31,000		74,785

S—REMITTANCES—I—Remittances within India—Adjusting Accounts between Central and Provincial Governments.

Adjusting accounts between Central and Provincial Governments ...	98,60,000	98,60,000		

S—REMITTANCES—I—Remittances within India—Interprovincial suspense Accounts.

Interprovincial suspense accounts	5,00,000	5,00,000		

BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1938-39.

MAJOR HEAD—5—SALT.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
DIRECTION—		Rs.	Rs.	Rs.	Rs.
Pay of officers — — —	Voted ...	1,000			
Allowances — — —	Voted ...	1,100			
Miscellaneous	Voted ...	...	45	400	237
TOTAL—5—SALT	Voted ...	(a) 2,100	45	400	237

DEMAND No. 1.

MAJOR HEAD—7—LAND REVENUE.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 3,13,467

Charged ... ... Rs. 170

CHARGES OF ADMINISTRATION.					
A.—Tauzi Establishment—					
Pay of Establishment	Voted ...	14,700	13,800	14,150	14,468
Allowances	Voted ...	100	100	100	110
Contingencies	Voted ...	130	130	150	146
Total—A	Voted ...	14,930	14,030	14,400	14,724
B.—Taluk Establishment—					
Pay of Establishment	Voted ...	2,000	1,950	2,061	1,858
Allowances	Voted ...	650	560	700	657
Other Charges	Voted ...				
Total—B	Voted ...	2,650	2,510	2,761	2,515

(a) Included under demand no. 26.

7—LAND REVENUE—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs	Rs.	Rs.
CHARGES OF ADMINISTRATION—*concld.*				
C.—Certificate Establishment ... ... Voted ...	7,000	7,000	6,500	6,580
D.—Kanungo Establishment—				
Pay of Establishment ... ... Voted ...	32,500	32,000	32,200	31,734
Allowances ... ... Voted ...	2,100	2,100	2,100	1,814
Contingencies ... ... Voted ...	600	600	620	570
Total—D Voted ...	**35,200**	**34,700**	**34,920**	**34,118**
E.—Partition Establishment—				
Pay of Officers ... ... Voted ...	2,300	2,280	4,200	2,076
Pay of Establishment ... ... Voted ...	2,500	2,500	2,700	2,284
Allowances ... ... Voted ...	800	850	1,800	751
Contingencies ... ... Voted ...	6,500	5,000	11,000	6,250
Total—E Voted ...	**12,100**	**10,630**	**19,700**	**11,361**
F.—Management of Private Estates under Act X of 1892—				
Pay of Establishment ... ... Voted ...	1,700	1,400	1,330	1,092
Allowances ... ... Voted ...	100	100	...	...
Contingencies ... ... Voted ...	50	50	60	59
Total—F Voted ...	**1,850**	**1,550**	**1,420**	**1,151**
G.—Collection of Rates and Cesses—Collections—				
Pay of Establishment ... ... Voted ...	5,640	5,620	6,000	5,765
Allowances ... ... Voted ...	400	400	400	310
Contingencies ... ... Voted ...	1,520	1,400	1,600	1,488
Revaluation ... ... Voted ...				
Total—G Voted ...	**7,560**	**7,420**	**8,000**	**7,563**
H.—*Deduct*—Cost of Collection and Revaluation payable by Local Funds.	—7,560	—7,420	—8,000	—7,179
TOTAL—CHARGES OF ADMINISTRATION Voted ...	**73,730**	**70,420**	**79,701**	**70,833**

7—LAND REVENUE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
MANAGEMENT OF GOVERNMENT ESTATES.					
A.—Collection of Revenue—					
Pay of Officers	Voted ...	9,150	9,060	9,430	9,936
	Charged	*120*	*120*		
Pay of Establishment	Voted ...	35,690	35,000	36,002	35,636
Allowances	Voted ...	6,550	6,650	6,650	6,690
Allowances	*Charged*	*50*	*50*		
Contingencies	Voted ...	55,500	55,500	55,500	55,020
Total—A	Voted ...	**1,06,890**	**1,06,210**	**1,07,582**	**1,07,282**
	Charged	*170*	*170*		
B.—Outlay on improvements	Voted ...	**41,300**	**40,000**	**41,300**	**37,760**
TOTAL—MANAGEMENT OF GOVERNMENT ESTATES	Voted	**1,48,190**	**1,46,210**	**1,48,882**	**1,45,042**
	Charged	*170*	*170*		
SURVEY, SETTLEMENT AND RECORD OPERATIONS.					
A.—Survey Office and Traverse Establishment—					
Payment for special jobs to be done at Bihar Survey Office	Voted ...	6,000	4,650	6,650	1,158
Contribution to other Governments	Voted ...	3,000	3,000	3,000	3,000
Total—A	Voted ...	**9,000**	**7,650**	**9,650**	**4,158**
B.—Professional Survey Parties	Voted ...				
C.—Settlement Parties	Voted ...				
D.—Revision Settlement Operations— Pay of Officers	Voted ...				
Pay of Establishment	Voted ...	100	200	75	98
Contingencies	Voted ...	2,463	2,451	1,789	812
Total—D	Voted ...	**2,563**	**2,651**	**1,864**	**910**
E.—Municipal Surveys— (*i*) Municipal Survey— Pay of Officers	Voted ...				
Pay of Establishment	Voted ...				
Allowances	Voted ...				
Total—(i)	Voted ...				
(*ii*) Maintenance of Municipal and Union Surveys— Pay of Establishment	Voted ...	900	870	860	981
Allowances	Voted ...				
Contingencies	Voted ...	290	290	290	288
Total—(ii)	Voted ...	**1,190**	**1,160**	**1,150**	**1,269**
Total—E	Voted ...	**1,190**	**1,160**	**1,150**	**1,269**
F.—Minor Settlement Operations	Voted ...	200	50	1,000	57
G.—Maintenance of Boundary Pillars	Voted ...	400	330	300	416
TOTAL—SURVEY, SETTLEMENT AND RECORD OPERATIONS.	Voted ...	**13,353**	**11,841**	**13,964**	**6,810**
LAND RECORDS.					
A.—Maintenance of Land Records— Pay of Establishment	Voted ...	25,000	25,000	26,850	27,412
Allowances	Voted ...	2,600	2,620	2,800	2,680
Contingencies	Voted ...	1,500	1,200	1,200	975
Total—A	Voted ...	**29,100**	**28,820**	**30,850**	**31,067**

7—LAND REVENUE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
B.—Land Registration—					
Pay of Establishment	Voted ...	6,200	6,180	6,490	5,901
Allowances...	Voted ...	10	10	10	14
Contingencies	Voted ...	200	200	200	120
Total—B	Voted ...	**6,410**	**6,390**	**6,700**	**6,035**
C.—Maintenance—Estate Surveys—					
Pay of Officers	Voted ...	7,100	6,860	6,860	6,450
Pay of Establishment	Voted ...	12,500	19,040	18,960	20,089
Allowances	Voted ...	5,190	6,500	6,500	5,760
Contingencies	Voted ...	4,890	1,900	1,900	2,205
Leave salaries of officers reverting to Madras	Voted ...		1,639	1,639	719
Total—C	Voted ...	**29,180**	**35,939**	**35,859**	**35,223**
TOTAL—LAND RECORDS	Voted ...	**64,690**	**71,149**	**73,409**	**72,325**
Minor head—Assignment and Compensations—					
(a) Inamdars and other grantees	Voted ...	5,778	5,778	5,778	5,778
(b) Pension in lieu of resumed lands	Voted ...	1,000	1,000	800	1,000
(c) Malikana or allowances to excluded proprietors ...	Voted ...	26	26	26	..
(d) Other land revenue compensations	Voted ...	6,700	6,696	6,740	5,900
Total—Assignments and compensations	Voted ...	**13,504**	**13,500**	**13,344**	**12,678**
Charges in England—					
Secretary of State					
High Commissioner—					
Leave salaries	Voted ...				
	Charged ...				
Sterling Overseas Pay	Voted ...				
	Charged ...				
Other Charges	Voted ...				
	Charged ...				
Stores for India	...				
Total—High Commissioner	...				
Loss or gain by Exchange	...				
Total—Charges in England	...				
TOTAL—7—LAND REVENUE ...	Voted ...	**3,13,467**	**3,13,120**	**3,29,300**	**3,07,688**
	Charged ...	*170*	*170*		

7—LAND REVENUE—Charges of Administration.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A.—Tauzi Establishment.	20	20	Clerks	13,992		13,640	
Pay of Establishment (Voted).			Peons, daftaries and servants				
			Temporary Establishment				
			Leave salaries	735		510	
			Deduct—Probable Savings	—27			
			Total—Pay of Establishment—Voted ...	**14,700**	**13,800**	**14,150**	**14,468**
Allowances (Voted).			Travelling allowance	10			27
			Other allowances	90		100	83
			Total—Allowances—Voted ...	**100**	**100**	**100**	**110**
Contingencies (Voted).			Contingencies ... ... Voted ...	**130**	**130**	**150**	**146**
			Total—Tauzi Establishment—Voted ...	**14,930**	**14,030**	**14,400**	**14,724**
B.—Taluk Establishment.	2	2	Deputy Surveyor 1 (75½); Draughtsman 1 (89½).	1,440		1,400	
Pay of Establishment (Voted).			Leave allowances	80		66	
			Temporary Establishment	480		474	
			Leave salary of officers reverting to Madras			121	
			Total—Pay of Establishment—Voted ...	**2,000**	**1,950**	**2,061**	**1,858**
Allowances (Voted)			Travelling and other allowances ... Voted ...	**630**	**560**	**700**	**657**
Other charges (Voted).			Contingencies (pay of chainmen) ... Voted ...				
			Total—Taluk Establishment—Voted ...	**2,650**	**2,510**	**2,761**	**2,515**
C.—Certificate Establishment (Voted).	7	7	Clerks	5,200		4,846	
	1	1	Servant	120		120	
			Temporary Establishment	1,672		1,526	
			Travelling allowance	8		8	
			Other allowances				
			Total—Certificate Establishment—Voted	**7,000**	**7,000**	**6,500**	**6,580**
D.—Kanungo Establishment.	37	37	Kanungos	22,956		22,904	
Pay of Establishment (Voted).	1	1	Mutation officer	2,160		2,102	
	37	37	Chainmen and measurers	4,704		4,704	
	3	3	Clerks	1,344		1,844	
	2	2	Servants	240		240	
			Temporary Establishment				
			Leave salaries	1,096		906	
			Total—Pay of Establishment—Voted ...	**32,500**	**32,000**	**32,200**	**31,734**
Allowances (Voted).			Travelling allowance	1,370		1,370	1,101
			Other allowances	730		730	713
			Total—Allowances—Voted ...	**2,100**	**2,100**	**2,100**	**1,814**
Contingencies (Voted).			Contingencies ... ... Voted ...	**600**	**600**	**620**	**570**
			Total—Kanungo Establishment—Voted ...	**35,200**	**34,700**	**34,920**	**34,118**

7—LAND REVENUE—Charges of Administration—*concld.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
E.—Partition Establishment.	2	2	Deputy and Sub-Deputy Collectors ...	2,300		4,200	
Pay of officers (Voted).			Special pay				
			Total—Pay of Officers—Voted ...	**2,300**	**2,280**	**4,200**	**2,076**
Pay of Establishment (Voted).	3	3	Clerks	1,850		1,536	
	1	1	Servants	120		120	
			Temporary Establishment	470		1,008	
			Leave salaries	60		36	
			Total—Pay of Establishment—Voted ...	**2,500**	**2,500**	**2,700**	**2,284**
Allowances (Voted)			Travelling allowance ...	230		400	201
			Other allowances...	570		1,400	550
			Total—Allowances—Voted ...	**800**	**850**	**1,800**	**751**
Contingencies (Voted).			Contingencies ... ... Voted ...	**6,500**	**5,000**	**11,000**	**6,250**
			Total—Partition Establishment—Voted ...	**12,100**	**10,630**	**19,700**	**11,361**
F.—Management of Private Estates under Act X of 1892.	2	3	Clerks	1,560		1,140	
Pay of Establishment (Voted).	1	1	Servants...	144		120	
			Temporary Establishment ...			...	
			Leave salaries	80		100	
			Deduct—Probable savings	—84		...	
			Total—Pay of Establishment—Voted ...	**1,700**	**1,400**	**1,360**	**1,092**
Allowances (Voted)			Travelling allowance	100	100		
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	**100**	**100**		
Contingencies (Voted).			Contingencies ... ... Voted ...	**50**	**50**	**60**	**59**
			Total—Management of Private Estates under Act X of 1892. Voted	**1,850**	**1,550**	**1,420**	**1,151**
G.—Collection of rates and cesses—Collection.	8	8	Clerks	4,664		5,280	
Pay of Establishment (Voted).	6	6	Servants	720		720	
			Temporary Establishment	256		...	
			Total—Pay of Establishment—Voted ...	**5,640**	**5,620**	**6,000**	**5,765**
Allowances (Voted).			Travelling allowance			...	19
			Other allowances	400		400	291
			Total—Allowances—Voted ...	**400**	**400**	**400**	**310**
Contingencies (Voted).			Contingencies ... ... Voted ...	**1,520**	**1,400**	**1,600**	**1,488**
			Total—Collection of rates and cesses Voted	**7,560**	**7,420**	**8,000**	**7,563**
			H.—*Deduct*—Cost of collection and revaluation payable by local funds.	—7,560	—7,420	—8,000	—7,179

7—LAND REVENUE—Management of Government Estates.

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
A.—Collection of revenue.	3	3	Deputy Collectors and Sub-Deputy Collectors.				
			Pay of Officers *Charged*	*120*			
Pay of officers (Voted).			**Pay of Officers** Voted	9,150		9,430	9,936
			Total—Pay of Officers Voted	9,150	9,060	9,430	9,936
			Total—Pay of Officers *Charged*	**120*	**120*		
Pay of Establishment (Voted).	6	6	Tahsildars	3,540		3,540	
	4	4	Overseers, Amins, etc.	3,012		3,708	
	32	32	Clerks (Collector's consolidated scale) ...	21,627		21,806	
	34	34	Servants do. do.	4,128		4,128	
			Patwaris, Forest Guards, Digwar, Barahil, Chainmen and peons of Overseers, Surveyors and Inspectors.				
			Temporary Establishment	2,420		2,420	
			Leave salaries	963		400	
			Total—Pay of Establishment—Voted ...	35,690	35,000	36,002	35,636
Allowances (charged).			**Travelling Allowance**—*Charged*	*50*	*50*		
Allowances (Voted).			Travelling allowance	3,585		3,598	3,740
			Commission on collection of rent ...	2,610		2,700	
			Grain compensation allowance ...			...	
			Other allowances	355		352	2,950
			Total—Allowaences—Voted ...	6,550	6,650	6,650	6,690
Contingencies (Voted).			Local cess	47,168		47,168	
			Construction, repairs or rent of Khasmahal tahsil offices and quarters of establishment.	2,532		2,532	
			Miscellaneous contingencies ...	5,800		5,800	
			Total—Contingencies—Voted ...	55,500	55,500	55,500	55,020
			Total—Collection of Revenue Voted ...	1,06,890	1,06,210	1,07,582	1,07,282
			Total—Collection of Revenue *Charged*	**170*	**170*		
B.—Outlay on improvements (Voted).			Grants to districts	30,885		30,885	
			Miscellaneous (outside Revenue Commissioner's contract grant).	415		415	
			Special grant—Contract grant out of hide licence fees.	10,000		10,000	
			Total—Outlay on improvements Voted...	41,300	40,000	41,300	37,760

*These represent the pay and travelling allowance of a Forest Officer for inspecting the Government forests in Banki Government state.

7—LAND REVENUE—Survey and Settlement.

Sub-heads.	Strength. 1937-38.	1938-39.	Details by primary units, secondary units, and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Survey and Settlement (Voted).			A.—Survey Office and Traverse Establishment—				
			Payment for special jobs to be done at Bihar Survey Office.	6,000	4,650	6,650	1,158
			Contribution to other Governments ...	3,000	3,000	3,000	3,000
			Total—A—Voted ...	**9,000**	**7,650**	**9,650**	**4,158**
			B.—Professional Survey Parties ...			...	...
			C.—Settlement Parties			...	...
			D.—Revision Settlement Operations— Pay of Establishment— Temporary	100	200	75	98
Contingencies (voted).			Miscellaneous Contingencies	1,863	1,651	1,089	536
			Job Contract Works	600	800	700	276
			Total—Contingencies ...	**2,463**	**2,451**	**1,789**	**812**
			Total—D ...	**2,563**	**2,651**	**1,864**	**910**
E.—Maintenance of Municipal and Union Surveys. Pay of Establishment (Voted).	1	1	Surveyor 1 (35—80)	870		860	
			Leave salary	30		...	
			Total—Pay of Establishment—Voted ...	**900**	**870**	**860**	**981**
Contingencies (Voted).			Job contract work			...	
			Miscellaneous contingencies ...	290		290	288
			Total—Contingencies—Voted ...	**290**	**290**	**290**	**288**
			Total—Maintenance of Municipal and Union Surveys. Voted	**1,190**	**1,160**	**1,150**	**1,269**
G.—Maintenance of boundary pillars (Voted).			G.—Maintenance of boundary pillars—Voted	400	330	300	416
			Total—G ...	**400**	**330**	**300**	**416**

7—LAND REVENUE—Land Records.

Sub-heads.	1937-38.	1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			(SAMBALPUR.)				
A.—Maintenance of Land Records.	...		Superintendent and Assistant Superintendent				
Pay of Establishment (Voted).	11	11	Revenue Inspectors	6,324		6,840	
	104	83	Patwaris	16,684		20,592	
			Clerks			...	
	13	13	Servants	1,560		1,524	
			Temporary Establishment			...	
			Leave salaries	1,000		480	
			Deduct—Probable savings	—568		—2,586	
			Total—Pay of Establishment—Voted ...	**25,000**	**25,000**	**26,850**	**27,412**
Allowances (Voted).			Travelling allowance	2,600		2,590	2,459
			Grain compensation allowance ...				
			Other allowances			210	221
			Total—Allowances—Voted ...	**2,600**	**2,620**	**2,800**	**2,680**
Contingencies (Voted).			Contingencies	1,500	1,200	1,200	975
			Total—Contingencies—Voted ...	**1,500**	**1,200**	**1,200**	**975**
			Total—Maintenance of Land Records. Voted	**29,100**	**28,820**	**30,850**	**31,067**

7—LAND REVENUE—Land Registration.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
B.—Land Registration.	9	9	Clerks	5,827		6,073	
Pay of Establishment. (Voted).	1	1	Servant	120		120	
			Leave salary	253		297	
			Temporary Establishment				
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**6,200**	**6,180**	**6,490**	**5,901**
Allowances (Voted).			Travelling allowance	10		10	14
			Other allowances				
			Total—Allowances—Voted ...	**10**	**10**	**10**	**14**
Contingencies (Voted).			Contingencies	200	200	200	120
			Total—Contingencies—Voted ...	**200**	**200**	**200**	**120**
			Total—B—Voted ...	**6,410**	**6,390**	**6,700**	**6,036**
C.—Maintenance—Estate Surveys. (Voted).			Pay of officers	7,100	6,860	6,860	6,450
			Pay of Establishment	12,500	19,040	18,960	20,089
			Allowances	5,190	6,500	6,500	5,760
			Contingencies	4,390	1,900	1,900	2,205
			Charges payable to Government departments and others.			...	
			Leave salaries of officers reverting to Madras		1,639	1,639	719
			Total—C—Voted ...	**29,180**	**35,939**	**35,859**	**35,223**

7—LAND REVENUE—Assignments and compensations.

Sub-heads.			Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
Assignments and compensations. (Voted).			Payment to Inamdars and other grantees ...	5,778	5,778	5,778	
			Pensions in lieu of resumed lands ...	1,000	1,000	800	
			Malikana or allowances to excluded proprietors.	26	26	26	
			Other land revenue compensations ...	6,700	6,696	6,740	
			Total—Assignments and compensations Voted.	**13,504**	**13,500**	**13,344**	**12,678**

DEMAND No. 2

MAJOR HEAD—8—PROVINCIAL EXCISE.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 6,58,824

Charged ... ... Rs............

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Superintendence—				
Pay of officers ... ... Voted ...	10,200	10,200	10,200	
Pay of Establishment ... ... Voted ...	818	818	756	
Allowances ... ... Voted ...	3,000	3,000	3,000	
Contingencies ... ... Voted ...	4,100	4,400	2,750	
Total—Superintendence—Voted ...	**18,118**	**18,418**	**16,706**	
District Executive Establishment—				
Pay of Officers ... ... Voted ...	30,110	29,500	41,134	38,163
Pay of Establishment ... ... Voted ...	1,74,452	1,78,920	1,83,684	1,65,139
Allowances ... ... Voted ...	75,800	73,300	75,370	69,408
Contingencies ... ... Voted ...	21,400	22,500	25,580	18,053
Deduct—Amount transferred to 5—Salt (Central)	—76,000	—76,000	—76,000	—76,000
Total—District Executive Establishment—Voted ...	**2,25,762**	**2,28,220**	**2,49,768**	**2,14,763**
Distilleries—				
Pay of Establishment ... ... Voted ...	10,250	10,000	11,580	10,379
Other charges (Allowances and Contingencies) ... ... Voted ...	1,600	1,500	1,600	1,733
Total—Distilleries—Voted ...	**11,850**	**11,500**	**13,180**	**12,112**
Cost of opium supplied to Provincial Excise Department * Voted ...	**3,90,694**	**3,56,872**	**3,65,036**	**3,22,925**
Purchase of ganja and other drugs* ... ... Voted ...	**5,000**	**4,750**	**5,800**	**2,859**
Compensations ... ... Voted ...	**7,000**	**14,000**	**9,000**	**5,648**
Charges in England—				
High Commissioner—				
Stores ... ... Voted ...	400	200	360	
TOTAL—8—PROVINCIAL EXCISE—Voted ...	**6,58,824**	**6,33,960**	**6,59,850**	**5,58,307**

* These minor heads are also primary units of appropriation.

8—PROVINCIAL EXCISE—Superintendence.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of officers—(voted).	1	1	Deputy Comissioner of Excise ...	10,200	10,200	10,200	
			Total—Pay of Officers—voted ...	**10,200**	**10,200**	**10,200**	
Pay of Establishment. (Voted).			Sub-Inspectors				
	1	1	Clerk	480		480	
	2	2	Peons	288		240	
			Leave Salaries	50		36	
			Total—Pay of Establishment—Voted ...	**818**	**818**	**756**	
Allowances (Voted).			Travelling allowance	3,000	3,000	3,000	
			Other allowances				
			Total—Allowances—Voted ...	**3,000**	**3,000**	**3,000**	
Contingencies (Voted).			Customs duty on imported stores ...	100		100	
			Secret Service expenditure	200		200	
			Contribution for the training of excise cadets in Police Training College.	3,300		1,950	
			Contribution for the training of excise petty officers and peons in the Police Training School.				
			Office Contingencies	100		100	
			Cost of mathematical instruments ...	400		400	
			Total—Contingencies—Voted ...	**4,100**	**4,400**	**2,750**	
			Total—Superintendence—Voted ...	**18,118**	**18,418**	**16,706**	

8—PROVINCIAL EXCISE—District Executive Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
District Executive Establishment.*	4	6	Superintendents	27,660		21,614	
			Special pay	810			
			Leave salaries	2,000		2,000	
			Provision for increment	640			
Pay of officers (Voted).	3		Inspectors (South Orissa)			19,320	
			Deduct—Probable savings	−1,000		−1,800	
			Total—Pay of Officers—Voted ...	**30,110**	**29,500**	**41,134**	**38,164**
Pay of Establishment. (Voted)	61	64	Inspectors, Assistant Inspectors and sub-inspectors.	57,180		53,034	
	8		Excise Reorganization scheme			4,200	
			Sub-inspectors (including bad climate allowance).				
			Special pay	1,278			
			Provision for increment	762			
	24	24	Clerks	16,150		16,224	
	21	21	Petty officers	5,184		5,448	
	265	245	Servants	41,000		45,360	

8—PROVINCIAL EXCISE—District Executive Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
District Executive Establishment—*contd.*			Leave contribution for officers reverting to Madras.	2,000		5,880	
			Contribution on account of pensionary charges.	1,332			
			Deduct—Probable savings	—1,000		—1000	
			Total—Pay of Establishment—Voted ...	**1,74,452**	***1,78,920**	**1,83,684**	**1,65,139**
Allowances (Voted).			Travelling allowance	70,000		68,000	65,156
			Travelling allowance for 8 inspectors of the reorganization scheme.			2,000	
			Grain compensation allowance ...				
			Rewards and honoraria	5,500		5,000	
			Other allowances	300		370	4,252
			Total—Allowances—Voted ...	**75,800**	**73,300**	**75,370**	**69,408**
Contingencies (Voted).			Purchase of tents				
			Purchase of boats				
			Boat maintenance	1,600		2,180	
			Petty repairs	4,000			
			Purchase of typewriters				
			Rent, rates and taxes	1,250		1,500	
			Miscellaneous contingencies	8,500		9,800	
			Hire of conveyance for carrying forces in excise raids.	50		100	
			Freight charges	3,000			
			Other contingencies			3,000	

8—PROVINCIAL EXCISE—District Executive Establishment.—*concld.*

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
District Executive Establishment—*concld.*			Clothing and equipment	2,500		2,500	
			Rewards			2,000	
			Other miscellaneous supplies and Services.	500			
			Total—Contingencies—Voted ...	**21,400**	**22,500**	**25,580**	**18,053**
			Deduct—Amount transferred to 5—Salt (Central).	—76,000	—76,000	—76,000	—76,000
			Total—District Executive Establishment. } Voted ...	**2,25,762**	**2,28,220**	**2,49,768**	**2,14,763**

8—PROVINCIAL EXCISE—DISTILLERIES.

Sub-heads. (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Distilleries ... Pay of Establishment. (Voted).	4	4	Inspector	6,000		8,000	
	7	15	Peons	2,500		1,152	
			Special pay	1,450		1,500	
			Temporary Establishment			5,628	
			Leave salaries	300		300	
			Total—Pay of Establishment—Voted ...	**10,250**	**10,000**	**11,580**	**10,379**
Allowances—(Voted).			Travelling allowance	400	400	200	
			Other allowances and honoraria ...	800	800	1,000	
			Total—Allowances—Voted ...	**1,200**	**1,200**	**1,200**	
Contingencies (Voted).			Miscellaneous contingencies—Voted ...	**400**	**300**	**400**	
			Total—Allowances and contingencies ...	**1,600**	**1,500**	**1,600**	**1,733**
			Total—Distilleries—Voted ...	**11,850**	**11,500**	**13,180**	**12,112**
Compensations (Voted).			Excise compensations	3,000	10,000	5,000	
			Rent of French Lodge	4,000	4,000	4,000	
			Total—Compensations—Voted ...	**7,000**	**14,000**	**9,000**	**5,648**

DEMAND No. 3
MAJOR HEAD—9—STAMPS.

Estimate of the total grant required in 1938-39.

Voted .. .. Rs. 39,090

Charged.. .. Rs.......

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.				
Pay of Establishment ... ... Voted ...	740	720	721	723
Allowances ... ... Voted ...	...	...	...	
Contingencies ... ... Voted ...	950	950	950	801
Total—Superintendence—Voted ...	**1,690**	**1,670**	**1,671**	**1,524**
A—NON-JUDICIAL.				
Charges for sale of stamps—				
Discount on sale of adhesive stamps ... Voted ...	700	700	500	636
Discount on sale of special overprinted revenue stamps Voted ...				
Discount on sale of impressed stamps ... Voted ...	14,000	14,000	13,100	11,795
Total—Charges for sale of stamps—Voted ...	**14,700**	**14,700**	**13,600**	**12,431**
COST OF STAMPS SUPPLIED FROM CENTRAL STORES* Voted ...	**4,700**	**4,700**	**4,700**	**4,610**
Total—A—Voted ...	**19,400**	**19,400**	**18,300**	**17,041**
B—JUDICIAL.				
Charges for sale of stamps				
Discount on sale of court-fee stamps ... Voted ...	10,000	10,000	11,000	9,866
Discount on sale of stamps for copies ... Voted ...	1,000	1,000	1,000	1,115
Total—Charges for sale of stamps—Voted ...	**11,000**	**11,000**	**12,000**	**10,981**
COST OF STAMPS SUPPLIED FROM CENTRAL STORES* Voted ...	**7,000**	**7,000**	**5,800**	**6,855**
Total—B—Voted ...	**18,000**	**18,000**	**17,800**	**17,836**
TOTAL—9—STAMPS—Voted ...	**39,090**	**39,070**	**37,771**	**36,401**

*These minor heads are also primary units of appropriation.

9—STAMPS—Superintendence.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Superintendence	1	1	Clerk	620		571	
Pay of Establishment. (Voted).	1	1	Servant	120		120	
			Leave salary			30	
			Total—Pay of Establishment—Voted ...	**740**	**720**	**721**	**723**
Allowances (Voted).			Travelling allowance				
			Other allowances				
			Total—Allowances—Voted ...				
Contingencies (Voted).			Freight charges on stamps	150		150	291
			Miscellaneous contingencies	800		800	510
			Total—Contingencies—Voted ...	**950**	**950**	**950**	**801**
			TOTAL—SUPERINTENDENCE—Voted	**1,690**	**1,670**	**1,671**	**1,524**

DEMAND No. 4

MAJOR HEAD—10—FORESTS.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 3,12,857

Charged ... ... Rs. 1,45,074

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
CONSERVANCY, AND WORKS.				
I.—Timber and other produce removed from the forests by Government Agency.				
Timber	2,870		4,650	6,155
Firewood and charcoal			...	
Bamboos	300		...	
Grass and other minor produce	60		100	26
Total—Timber, etc. Voted ...	**3,230**	**2,830**	**4,750**	**6,181**
II.—Timber and other produce removed from the forests by consumers and purchasers. Voted	**9,200**	**9,530**	**9,500**	**16,463**
III.—Communications and Buildings—				
Roads and bridges—				13,496
Major Works ... ... Minor Works	500	520	1,870	
Repairs	14,000	14,000	13,000	
Buildings—				20,444
Major Works ... ... Minor Works	2,500	2,606	3,000	
Repairs	17,000	18,800	16,000	
Other Works—				1,673
Major Works ... ... Minor Works	600	1,934	1,000	
Repairs	1,700	2,400	1,700	
Total—Communications and buildings—Voted ...	**36,300**	**40,260**	**36,070**	**35,553**

10—FORESTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
IV. Live-stock, Stores and Tools and Plants—				
Maintenance, repairs and renewals—Purchase of live-stock, stores and tools and plants.	2,000		4,000	
Renewals or replacement of stores, tools and plant	1,000		1,000	1,320
Feed and upkeep of cattle	1,900		2,450	2,044
Total—Live-stock, Stores, tools and plant--Voted	4,900	6,900	7,450	3,364

10—FORESTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
V.—Organization, improvement and extension of Forests—				
Demarcation	2,400	1,200	100	
Maintenance of boundaries	4,800	4,600	2,500	3,315
Surveys	...		...	
Compensation for lands and rights	1,920	100	100	
Working plans	500	280	530	
Regeneration—				
Establishing natural forests	9,400	11,400	12,900	7,685
Sowing and planting	4,860		...	
Protection from fire	6,760	6,420	8,000	5,653
Other works	6,300	6,250	6,400	9,461
Deduct—Probable savings	--1,600		−1,600	
Total—Organization, etc. Voted ...	**35,340**	**30,250**	**28,930**	**26,114**
VI.—Miscellaneous —				
Drift and waif wood and confiscated forest produce	40	40	40	7
Law charges	50	50	50	
Grain compensation allowance			...	
Clothing	3,350	3,350	3,500	3,348
Contribution to the Bihar Survey Office	250	250	250	
Other charges	4,100	4,850	4,750	4,233
Revenue foregone by free grants	500	500	1,000	671
Total—Miscellaneous—Voted ...	**8,290**	**9,040**	**9,590**	**8,259**

10—FORESTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
VII.—Suspense—				
Work advance	1,000	800	800	1,337
Deduct—Recoveries of work advance	—1,000	—800	—800	—1,337
Total—Suspense—Voted ...			...	
TOTAL—CONSERVANCY AND WORKS ...	**97,260**	**98,810**	**96,290**	**95,934**
ESTABLISHMENTS—				
Pay of Officers ... ... (Charged) ...	*1,22,630*	*1,08,720*	*96,150*	*1,08,380*
Pay of Officers ... ... Voted ...	22,585	19,750	21,685	
Subordinate forest and depot establishment ... ... Voted ...	1,02,052	99,820	1,18,912	1,11,762
Office establishment ... ... Voted ...	89,500	87,000	48,854	50,904
Allowances ... ... (Charged) ...	*15,364*	*15,515*	*16,250*	1,815
Allowances ... ... Voted ...	82,960	82,500	84,275	43,007
Contingencies ... ... Voted ...	18,500	18,000	19,920	15,234
Total—Establishments Voted	**2,15,597**	**2,07,070**	**2,33,646**	**3,19,927**
Charged	*1,37,994*	*1,24,235*	*1,12,400*	
Loss or gain by exchange	...	...	...	—30
Charges in England—				
High Commissioner—				
Leave salary and deputation pay ... *Charged* ...	..	*120*		
Sterling Overseas pay ... ... *Charged* ...	*6,920*	*7,440*	*11,720*	
Miscellaneous ... ... *Charged* ...	*160*	*160*	*160*	
TOTAL—10 Forests Voted	**3,12,857**	**3,05,880**	**3,30,096**	**4,15,831**
Charged	*1,45,074*	*1,31,955*	*1,24,120*	
65—Capital out-lay on Forest ...	..	..	..	**4,17,031**

10—FORESTS—Establishments.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Establishments— Pay of Officers (*Charged*).	*1*	*1*	*Conservator*	Rs. *23,087*	Rs.	Rs. *22,100*	Rs.
	1	*1*	*Attached Working Plans and Research Officer (900).*	*13,500*		*8,200*	
	5	*5*	*Superior Officers*	*61,952*		*60,610*	
			Leave salary contribution	*11,855*		*10,240*	
			Special pay	*1,800*		...	
			Contribution for pension ...	*15,436*			
			Deduct—Probable savings	—5,000		—5,000	
			Total—Pay of Officers—*Charged* ...	*1,22,630*	*1,08,720*	*96,150*	*1,08,380*
Pay of Officers (Voted).	3	4	Superior Officers	21,775		20,200	
			Special pay	810		810	
			Leave salaries			675	
			Contribution to Madras for leave salary ...			...	
			Total—Pay of Officers—Voted ...	**22,585**	**19,750**	**21,685**	
Subordinate Forest and Depot Establishment. (Voted)	19	12	Forest Rangers	14,520		25,080	
	11	11	Deputy Rangers	6,240		5,760	
	47	40	Foresters	17,280		18,336	
	296	295	Forest Guards	51,852		55,080	
			Special pay	1,473		4,086	
			Temporary Establishment	5,352		2,784	
			Temporary Foresters			660	
			Annual cost of replacement of students sent to Kurseong, Balaghat, Coimbatore and Russellkonda schools.	1,660		1,416	
			Leave salaries	3,623		2,198	
			Contribution to Madras for leave salaries and pension.	52		1,252	
			South Orissa			...	
			Deduct—Probable savings			—4,000	
			Total—Subordinate Forest and Depot Establishment. Voted	**1,02,052**	**99,820**	**1,13,912**	**1,11,762**

10—FORESTS—Establishments—*concld.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Establishments —*concld.*				Rs.	Rs.	Rs.	Rs.
Office Establishment. (Voted).	57	46	Clerks	28,326		32,874	
			Special pay	506		564	
		1	Draftsman	780			
	39	39	Peons	5,604		6,384	
		1	Daftary	180			
			Shorthand pay			...	
			Leave salaries	1,933		1,026	
			Contribution to Madras for leave salaries ...			354	
			Temporary Establishment	2,171		2,652	
			Deduct—Probable savings			...	
			Total—Office Establishment—Voted...	**39,503**	**37,000**	**43,854**	***50,904**
Allowances—(*Charged*).			*Travelling allowance*	*14,000*	*14,000*	*14,450*	
			Other allowances				
			Contribution for passage of I.F.S. officers ...	*1,364*	*1,515*	*1,800*	*1,315*
			Total—Allowances—*Charged* ...	*15,364*	*15,515*	*16,250*	*1,315*
Allowances (Voted).			Travelling allowance	25,000		25,275	
			Grain compensation allowance				
			Other allowances	7,960		9,000	
			Foresters in special tracts 12 (13-2-0); Foresters in the Plains 10 (81-2-0).				
			Total—Allowances—Voted...	**32,960**	**32,500**	**34,275**	**43,007**
Contingencies (Voted).			Carriage of tents and records	2,640		2,800	
			Rents, rates and taxes	2,227		2,050	
			Service postage charges	5,500		5,200	
			Pay of menials	3,492		3,100	
			Sundries...	4,641 (Sundries, Miscellaneous contingencies, Supplies and services)		6,770 (Sundries, Miscellaneous contingencies, Supplies and services)	
			Miscellaneous contingencies				
			Supplies and services				
			Total—Contingencies—Voted ...	**18,500**	**18,000**	**19,920**	**15,234**
			TOTAL—ESTABLISHMENTS Voted ...	**2,15,597**	**2,07,070**	**2,33,646**	**3,19,927**
			TOTAL—ESTABLISHMENTS *Charged* ...	*1,37,994*	*1,24,235*	*1,12,400*	

* Includes a lump provision of Rs. 10,675 on account of contribution to other Governments.

DEMAND No. 5

MAJOR HEAD—11—REGISTRATION.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 1,54,100

Charged ... ... Rs. ....

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
District charges—					
Pay of officers	Voted ...	13,800	14,625	15,000	53,117
Pay of Establishment	Voted ...	1,26,6?0	1,23,065	1,30,658	85,321
Allowances	Voted ...	2,800	2,500	2,500	2,360
Contingencies	Voted ...	10,880	10,220	10,000	8,970
Total—District charges ...	Voted ...	**1,54,100**	**1,50,410**	**1,58,158**	**1,49,768**
	Charged ...			...	
Total—11—Registration ...	Voted ...	**1,54,100**	**1,50,410**	**1,58,158**	**1,49,768**
	Charged ...			...	

11—REGISTRATION—District charges.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Detailes by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Officers (Voted).		1	District Registrar	...	...	4,500	52,958
	3	4	District Sub-Registrars	13,185	...	10,500	
			Leave salaries	1,100	...	...	159
			Deduct—Probable savings	485			
			Total—Pay of Officers—Voted ...	**13,800**	**14,625***	**15,000**	**53,117**

*Includes Rs. 1,195 on account of leave salary and pension contribution to the Government of Madras.

11—REGISTRATION—District charges.

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment. (Voted).	32	32	Sub-Registrars	58,600		55,400	
	1	2	Probationers	1,200		600	
	104	99	Clerks	51,700		56,060	
	6	6	Apprentices	1,440		1,440	
	55	54	Servants	7,680		8,200	
			Temporary Establishment	10,000		9,000	
			Leave salaries	3,000		2,900	
			Leave contribution to the Government of Madras.			1,058	
			Do Pension				
			Deduct—Probable savings	—2,000		—4,000	
			Total—Pay of Establishment—Voted ...	**1,26,620**	**1,23,065**	**1,30,658**	**85,321**
Allowances (Voted).	...	...	Travelling allowance	2,800		2,500	
			Grain compensation allowance ...			...	
			Other allowances			...	
			Total—Allowances—Voted ...	**2,800**	**2,500**	**2,500**	**2,360**
Contingencies (Voted).	...	...	Petty construction and repairs ...	50		40	
			Purchase of typewriters ...	700		...	
			Rents, rates and taxes	1,350		1,280	
			Purchase and repair of furniture ...	150		50	
			Miscellaneous contingencies	8,630		8,630	
			Total—Contingencies—Voted ...	**10,880**	**10,220**	**10,000**	**8,970**
			TOTAL—DISTRICT CHARGES—Voted.	**1,54,100**	**1,50,410**	**1,58,158**	**1,49,768**

MAJOR HEAD—12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
CHARGES OF COLLECTION.					
Pay of establishment	Voted ...	1,361		1,800	
Allowances	Voted ...	94		60	
Contingencies	Voted ...	1,045		765	
Total—Charges of Collection—Voted ...		**2,500**	**2,625**	**2,625**	
INSPECTION OF MOTOR VEHICLES.					
Pay of Establishment—					
Head Constable	Voted ...				
Travelling allowance	Voted ...				
Other compensatory allowances	Voted ...	4 600	4,800		
	Charged ...	*1,200*	*700*	*5,336*	*5,091*
Uniform allowance				...	
Contingencies	Voted ...			...	
Total—Inspection of Motor Vehicles ...	Voted ...	4,600	4,800		
	Charged ...	*1,200*	*700*	*5,336*	*5,091*
Compensation to local bodies for loss of income from tolls and taxation of motor vehicles—*Charged*.		39,000	29,000	24,000	17,443
Pay of Establishment / Travelling allowances		680	727	620	753
TOTAL—12—Charges on account of Motor Vehicles Taxation Act.	Voted ...	(a) 7,780	8,152	**3,245**	
	Charged ...	*40,200*	*29,700*	*29,956*	*23,287*

(a) Included under demand no. 19.

DEMAND No. 6

MAJOR HEAD—IRRIGATION.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 6,79,390

Charged ... ... Rs. 10,77,360

SUMMARY BY MAJOR HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
XVII—IRRIGATION, ETC., WORKING EXPENSES UNPRODUCTIVE—					
A.—IRRIGATION WORKS—					
(A) ORISSA CANALS	Voted ...	4,10 080	4,50,146	4,09,957	
	Charged ...	*4,448*	*6,580*	*8,249*	
(B) RUSHIKULYA SYSTEM	...	74,200	79,480	79,480	
TOTAL—WORKING EXPENSES	Voted ...	**4,84,280**	**5,29,626**	**4,89,437**	
	Charged ...	*4,448*	*6,580*	*8,249*	
ADD—PRO-RATA SHARE—					
(*i*) ESTABLISHMENT CHARGES ...	Voted ...	1,06,344	1,57,122	2,09,457	
	Charged ...	*30,384*	*44,892*	*60,043*	
(*ii*) TOOLS AND PLANT	...Voted ...	10,505	15,874	12,394	
TOTAL—PRO-RATA SHARE	Voted ...	**1,16,849**	**1,72,996**	**2,21,851**	
	Charged ...	*30,384*	*44,892*	*60,043*	
GRAND TOTAL	Voted ...	**6,01,129**	**7,02,622**	**7,11,288**	
	Charged ...	*34,832*	*51,472*	*68,292*	
17.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	*Charged* ...	*10,72,912*	*10,72,912*	*10,16,767*	*10,72,912*
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
A.—IRRIGATION WORKS—					
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—					
IN CHARGE OF IRRIGATION DEPARTMENT		12,894	13,720	7,880	16,401
IN CHARGE OF CIVIL OFFICERS		41,700	41,200	44,200	41,646
MISCELLANEOUS EXPENDITURE		500	500	500	
TOTAL—A—IRRIGATION WORKS	—Voted...	**55,094**	**55,420**	**52,580**	**58,047**

IRRIGATION.

Summary by minor heads.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	Voted...	1,40,016	1,56,998	1,48,854	2,22,495
TOTAL—18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Voted ...	**1,95,110**	**2,12,413**	**2,00,934**	**2,80,542**
ADD—PRO RATA SHARE—					
(*i*) ESTABLISHMENT CHARGES ...	Voted ...	45,525	67,571	71,298	
	Charged ...	*13,007*	*19,306*	*20,438*	
(*ii*) TOOLS AND PLANT	Voted ...	3,718	5,861	4,219	
	Charged ...				
TOTAL—PRO RATA SHARE	Voted ...	**49,243**	**73,432**	**75,517**	
	Charged ...	*13,007*	*19,306*	*20,438*	
GRAND TOTAL	Voted ...	**2,44,353**	**2,85,845**	**2,76,451**	
	Charged ...	*13,007*	*19,306*	*20,438*	
18. (1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND—					
CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS CHARGED TO REVENUE—					
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—					
A.—FINANCED FROM FAMINE RELIEF FUND ...	...			...	
B.—FINANCED FROM ORDINARY REVENUES ...	...			...	3,564
TOTAL 19—CONSTRUCTION OF IRRIGATION WORKS	...	...	...	...	**3,564**
TOTAL—EXPENDITURE IN INDIA	*Charged* ...				
CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—					
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
GRAND TOTAL	Voted ...	(*a*) **8,45,482**	**9,88,467**	**9,87,739**	**9,31,776**
	Charged ...	*11,20,751*	*11,43,690*	*11,05,497*	*10,72,912*

	Voted.	Charged.
	Rs.	Rs.
(*a*) Total under Irrigation	8,45,482	11,20,751
Deduct amount relating to pro rata share	1,66,092	43,391
Amount shown in the demand	6,79,390	10,77,360

MAJOR HEAD—22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. –

Charged ... ... Rs. 1,06,036

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-87.
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT:—				
A—RUPEE DEBT—				
3. FLOATING LOANS— DISCOUNT ON TREASURY BILLS				
INTEREST ON OTHER FLOATING LOANS				
5. INTEREST ON LOANS TAKEN FROM THE CENTRAL GOVERNMENT.				
6. INTEREST ON INVESTMENTS (TREASURY BILLS AND CAPITAL GRANT.)				
TOTAL—A—INTEREST ON ORDINARY DEBT ...				10,11,437
B—INTEREST ON UNFUNDED DEBTS—				
5. STATE PROVIDENT FUNDS— INTEREST ON GENERAL PROVIDENT FUND *Charged* ...	*1,06,000*	*1,02,000*	*1,22,000*	
INTEREST ON CONTRIBUTORY PROVIDENT FUND ...	86	53		
TOTAL—B—INTEREST ON UNFUNDED DEBTS *Charged*...	*1,06,086*	*1,02,053*	*1,22,000*	
C—INTEREST ON OTHER OBLIGATIONS— INTEREST ON ADVANCES FROM FAMINE RELIEF FUND				
FOR FINANCING PROVINCIAL LOAN ACCOUNT ...			...	
FOR FINANCING COMMUTATION OF PENSIONS ...			...	
MISCELLANEOUS				
TOTAL—C—INTEREST ON OTHER OBLIGATIONS ...			...	
D—TRANSFER TO OTHER ACCOUNTS—				
Deduct— (1) INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—				
(2) INTEREST ON IRRIGATION CAPITAL EXPENDITURE				—10,72,912
(3) INTEREST PORTION OF EQUATED PAYMENTS ON ACCOUNT OF COMMUTATION OF PENSIONS.				
TOTAL—D—TRANSFER TO OTHER ACCOUNTS ...				—10,72,912
GRAND TOTAL—INTEREST—*Charged* ...	*1,06,086*	*1,02,153*	*1,22,000*	*—61,475*

A.—INTEREST ON ORDINARY DEBT—Rupee Debt.

Interest on loans taken from the Central Government—				
(*a*) For bridge over the Kolab river			...	
(*b*) On advances in respect of Irrigation capital expenditure up to 1920-21.			..	
TOTAL—INTEREST ON ORDINARY DEBT ...			...	

MAJOR HEAD—23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs.

Charged ... ... Rs.

OTHER APPROPRIATIONS (BRIDGE OVER THE KOLAB RIVER). } Voted ...			...	392

DEMAND No. 7

MAJOR HEAD—25—GENERAL ADMINISTRATION.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 23,27,313

Charged ... ... Rs. 5,51,491—(a)

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A.—HEADS OF PROVINCES (INCLUDING GOVERNOR'S EXECUTIVE COUNCIL AND MINISTERS)—				
Salary of the Governor ... ... *Charged* ...	*66,000*	*66,000*	*66,000*	*60,500*
Sumptuary allowance of the Governor ... ... *Charged* ...	*6,000*	*6,000*	*6,000*	*5,500*
Contribution for passage ... ... *Charged* ...	*672*	*738*	*600*	*600*
Total Heads of Provinces, etc. ...	**72,672**	**72,738**	**72,600**	**66,600**
Staff and Household of Governor—				
A.—Private Secretary—				
Pay of officers				13,050
Pay of establishment				10,081
Allowances				5,311
Contingencies				9,644
Total—A—*Charged* ...				**38,086**
B.—Military Secretary or Aide-de-Camp—				
Pay of Officers ... ... *Charged* ...	*13,192*	*14,520*	*9,572*	*6,714*
Pay of Establishment ... ... *Charged* ...	*6,066*	*6,358*	*8,038*	
Allowances ... ... *Charged* ...	*7,889*	*8,955*	*8,497*	*5,427*
Contingencies ... ... *Charged* ...	*5,600*	*6,100*	*6,100*	
Total—A—*Charged* ...	**32,747**	**35,933**	**32,207**	**12,141**
B.—Equipment Grants—				
Annual maintenance grant ... ... *Charged* ...	*2,930*	*2,930*	*2,930*	*85*
Special grant for renewal of curtains... ... ... *Charged* ...			...	
Furniture (inauguration) grant ... ... *Charged* ...			...	
Furniture (capital) grant ... ... *Charged* ...		*444*	...	*7,05*
Purchase of Motor Car (Customs duty) ... ... *Charged* ...			...	*6,407*
Deduct amount met from Central Fund				—3,887
Total—B ... ... *Charged* ...	**2,930**	**3,374**	**2,930**	**10,421**
TOTAL—STAFF AND HOUSEHOLD OF THE GOVERNOR *Charged*	**35,677**	**39,307**	**35,137**	**60,648**

(a).—The demand excludes salary, sumptuary allowance, passage, staff and House-hold, contract allowance and Tour expenses of H.E. the Governor.

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Secretarial Staff of the Governor—		Rs.	Rs.	Rs.	Rs.
Pay of Officers	... *Charged* ...	*22,175*	*15,325*	*14,700*	
Pay of Establishment	... *Charged* ...	*8,041*	*7,414*	*5,747*	
Allowances	... *Charged* ...	*4,340*	*3,245*	*2,250*	
Contingencies	... *Charged* ...	*1,100*	*600*	...	
Contributions	... *Charged*...	*8,574*	*8,640*	*4,902*	
Total—Secretarial Staff of Governor	*Charged* ...	**44,220**	**35,224**	**27,599**	
Expenditure from Contract Allowances—					
Household charges	... *Charged* ...	*3,500*		*3,500*	*6,140*
Motor Car charges	... *Charged* ...	*8,000*		*8,000*	*5 366*
Total—Expenditure from Contract Allowances	*Charged* ...	**11,500**	**11,609**	**11,500**	**11,506**
Tour Expenses—					
Special train and railway fare and freight ...	... *Charged*	*20,000*		*20,000*	*23,922*
Miscellaneous tour charges	... *Charged* ...	*23,224*		*24,740*	*35,016*
Total—Tour Expenses	*Charged*	**43.224**	**41,610**	**44,740**	**58,938**
inisters—					
Pay of Officers	... *Charged* ...	*18,000*	*21,920*	*34,400*	
Pay of officers	... Voted ...	7,200	2,671		
Pay of Establishment	... Voted ...	6,[illegible]02	4,641	5,082	
Allowances	... *Charged* ...	*6,600*	*8,000*	*6,600*	
Allowances	... Voted ...	3,000	8,500	1,650	
Contingencies	... Voted ...	3,178	5,384	3,000	
Reduction made at the time of authentication ...	... ...				
TOTAL—MINISTERS	Voted ...	**20,180**	**16,196**	**9,732**	
	Charged ...	*24,600*	*29,920*	*41,000*	
B.—LEGISLATIVE BODIES—					
Provincial Legislative Assembly—					
Pay of officers	... *Charged*...	*6,600*	*3,921*	*4.500*	
Pay of Officers	... Voted ...				
Pay of Establishment	... Voted ...	17,251	15,254	10,180	669
Allowances	... *Charged*...	*500*	*1,100*	...	
Allowances	... Voted ...	60,950	50,600	54,500	4,388
Contingencies	... Voted ...	4,430	5,100	7,180	5,469
Total—Provincial Legislative Assembly	Voted ...	**82,631**	**70,954**	**76,310**	**10,526**
	Charged ...	*7,100*	*5,021*		
Election for Legislature—					
A—ELECTION CHARGES—					
Pay of Officers	... *Charged*...				
Pay of Officers	... Voted ...				
Pay of Establishment	... Voted ...	1,500	200		12,523
Allowances	... *Charged*...				
Allowances	... Voted ...	740	227		4,082
Contingencies	... Voted ...	2,000	1,000	1,000	34,859
TOTAL—A	Voted ...	**4,240**	**1,427**	**1,000**	**51,464**

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
B—Commissions for trial of Election Petitions—				
Pay of Officers ... ... *Charged* ...		*960*	*960*	
Pay of Officers ... ... Voted ...		1,094	1,094	
Pay of Establishment ... ... Voted ...		192	192	
Allowances ... ... *Charged* ...		*120*	*120*	
Allowances ... ... Voted ...		2,714	2,714	
Contingencies ... ... Voted ...		120	120	
Total—B { Voted ...		**4,120**	**4,120**	
Total—B { *Charged* ...		*1,080*	*1,080*	
Total—Elections for Indian and Provincial Legislatures. { Voted ...	**4,240**	**5,547**	**5,120**	**51,464**
{ *Charged* ...		*1,080*	*1,080*	
C—Secretariat and Headquarters Establishments—				
Civil Secretariat—				
A—Translator's Department—				
Pay of Officers ... ... Voted ...	4,450	4,450	4,450	4,339
Pay of Establishment ... ... Voted ...	2,436	2,388	2,388	2,262
Allowances ... ... Voted ...				
Contingencies ... ... Voted ...	200	200	200	196
Total—A Voted ...	**7,086**	**7,038**	**7,038**	**6,797**
B—Home, Finance and Revenue Departments—				
Pay of Officers ... ... *Charged* ...	*44,525*	*63,206*	*50,512*	*52,345* (Pay of Officers, Charged and Voted together)
Pay of Officers ... ... Voted ...	27,370	22,965	12,670	
Pay of Establishment ... ... Voted ...	90,361	91,200	77,265	44,407
Total—B { Voted ...	**1,17,731**	**1,14,165**	**89,935**	**96,752** (Voted and Charged together)
Total—B { *Charged* ...	*44,525*	*63,206*	*50,512*	
C—Education Health and Local Self-Government Departments—				
Pay of Officers ... ... *Charged* ...	*28,500*	*26,606*	*29,600*	*32,902* (Pay of Officers, Charged and Voted together)
Pay of Officers ... ... Voted ...	14,775	13,262	9,080	
Pay of Establishment ... ... Voted ...	29,277	27,887	29,000	34,660
Total—C { Voted ...	**44,052**	**41,149**	**38,080**	**67,562** (Voted and Charged together)
Total—C { *Charged* ...	*28,500*	*26,606*	*29,600*	
D—Law and Commerce Departments—				
Pay of Officers ... ... *Charged* ...	*25,440*	*24,244*	*24,240*	*30,525* (Pay of Officers, Charged and Voted together)
Pay of Officers ... ... Voted ...	9,600	9,600	9,600	
Pay of Establishment ... ... Voted ...	18,312	18,863	24,000	20,463
Total—D { Voted ...	**27,912**	**28,463**	**33,600**	**50,988** (Voted and Charged together)
Total—D { *Charged* ...	*25,440*	*24,244*	*24,240*	

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
E—Allowances—					
Allowances	Charged ...	*3,272*	*3,272*	*5,700*	
Allowances	Voted ...	3,200	3,320	4,200	17,164
Total—E	Voted ...	**3,200**	**3,320**	**4,200**	**17,164**
	Charged ...	*3,272*	*3,272*	*5,700*	
F—Contingencies	Voted ...	25,500	24,847	32,900	35,144
Contribution for leave salary					589
G—Reforms Department (Temporary)—					
Pay of Officers	Charged ...		*2,213*	—	*19,256*
Pay of Officers	Voted ...				
Pay of Establishment	Voted ...		1,699	3,045	5,832
Allowances	Charged ...		*263*	—	*2,647*
Allowances	Voted ...			200	
Contingencies	Voted ...			500	666
Total—G	Voted ...		**1,699**	**3,745**	**27,901**
	Charged ...		*2,476*	—	
H—Grants and Subsidies	Voted ...	1,610	1,610	1,900	1,514
I—Election to Local Boards and Municipalities ...	Voted ...	200	7,562	900	5,401
Amount payable by the local Government for charitable endowment works.	*Charged* ...			*677*	1,482
	Voted ...	800	800	1,013	
J—*Deduct*—Charges recoverable from Governments, Departments, etc. ...		—200	—7,562	—900	—6,108
Total—Civil Secretariat	Voted ...	**2,27,891**	**2,22,591**	**2,11,811**	**3,03,654**
	Charged ...	*1,01,737*	*1,19,804*	*1,10,729*	
Public Service Commission (Share Cost)... ...	*Charged* ...	*19,000*	*19,000*	*25,000*	
Contribution to Bihar for share of High Commissioner's Education Department.	Voted ...			280	280
Local Fund Audit Establishment—					
Share cost of Local Fund Audit Establishment ...	Voted ...	24,200	24,000		26,547
	Charged ...	*150*	*150*	*28,923*	
Total—Local Fund Audit Establishment ...	Voted ...	**24,200**	**24,000**		**26,547**
	Charged ...	*150*	*150*	*28,923*	

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
D - COMMISSIONERS—					
Office of the Revenue Commissioner—					
A—Main Office—					
Pay of Officers	*Charged* ...	*39,600*	*39,825*	*39,600*	*48,152* (Pay of Officers, Charged and Voted)
Pay of Officers	... Voted ...	13,701	13,800	9,900	
Pay of Establishment	... Voted ...	54,428	54,000	52,311	46,278
Allowances	*Charged* ...	*3,372*	*3,730*	*3,600*	8,128 (Allowances, Charged and Voted)
Allowances	... Voted ...	1,500	1,500	3,690	
Contingencies	... Voted ...	8,500	8,500	8,500	9,887
Total—A	Voted ...	**78,132**	**77,300**	**74,401**	**1,12,445**
	Charged ...	*42,972*	*43,555*	*43,200*	
B—Private Estates Department—					
Pay of Establishment	... Voted ...	1,014	1,050	1,096	1,036
Allowances	... Voted ...				
Contingencies	... Voted ...				
	Total—B—Voted ...	**1,044**	**1,050**	**1,096**	**1,036**
C—Partition Establishment—					
Pay of Establishment	... Voted ...	480	480	480	480
Allowances	... Voted ...				
Contingencies	... Voted ...				
	Total—C—Voted ...	**480**	**480**	**480**	**480**
TOTAL—D—COMMISSIONERS	Voted ...	**79,656**	**78,830**	**75,977**	**1,13,961**
	Charged ...	*42,972*	*43,555*	*43,200*	
E—DISTRICT ADMINISTRATION—					
General Establishment—					
a. Pay of Officers	*Charged* ...	*2,55,729*	*2,36,865*	*1,87,811*	
b. Pay of Officers	... Voted ...	3,47,806	3,86,916	3,39,004	4,75,593
c. Pay of Establishment	... Voted ...	2,06,706	2,27,850	2,09,061	2,05,735
d. Allowances	*Charged* ...	*18,000*	*18,000*	*17,000*	
e. Allowances	... Voted ...	65,000	65,000	65,000	73,366
f. Contingencies	... Voted ...	87,000	87,000	85,000	86,424
g. Contribution to other Governments for—					
(i) Leave salaries	...				62,967
(ii) Passage	...	1,344	1,808		1,935
h. Grants-in-aid	... Voted ...	2,500	2,500	2,500	2,500
Total	Voted ...	**7,10,356**	**7,21,074**	**7,00,565**	**9,08,520**
	Charged ...	*2,73,729*	*2,54,865*	*2,04,811*	

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
i.—Treasury Establishment—				
Pay of Establishment ... ... Voted ...	62,629	59,000	61,000	62,066
Allowances ... ... Voted ...	1,000	1,000	1,500	3,064
Contingencies ... ... Voted ...	2,800	2,800	2,800	3,725
Total—i—Voted ...	**66,429**	**62,800**	**65,300**	**68,855**
Total—General Establishment { Voted ...	**7,76,785**	**7,83,874**	**7,65,865**	**9,77,375**
Total—General Establishment { *Charged* ...	*2,73,729*	*2,54,865*	*2,04,811*	
Subdivisional Establishments—				
Pay of Establishment ... ... Voted ...	1,15,604	1,16,000	1,13,000	96,878
Allowances ... ... Voted ...	17,400	17,400	25,000	25,275
Total—Subdivisional Establishment—Voted ...	**1,33,004**	**1,33,400**	**1,38,000**	**1,22,153**
Other Establishments—				
A—Taluk Establishments—				
Pay of Establishment ... ... Voted ...	1,67,498	1,65,000	1,84,500	1,79,022
Allowances ... ... Voted ...	36,800	39,800	36,800	38,674
Contingencies ... ... Voted ...	1,44,184	1,41,500	1,45,500	1,35,479
Total—A—Voted ...	**3,48,482**	**3,46,300**	**3,66,800**	**3,53,175**
Raiyatwari Village Service—				
Pay of Establishment ... ... Voted ...	1,76,000	1,76,000	1,76,850	1,75,793
Allowances ... ... Voted ...	500	500	500	464
Contingencies ... ... Voted ...	500	2,500	1,820	1,338
Total—B—Voted ...	**1,77,000**	**1,79,000**	**1,79,170**	**1,77,595**
C—Proprietary Estates Village Service—				
Pay of Establishment ... ... Voted ...	1,88,200		1,88,210	1,85,862
Allowances ... ... Voted ...			...	
Contingencies ... ... Voted ...	1,430		690	1,943
Total—C—Voted ...	**1,89,630**	**1,86,000**	**1,88,900**	**1,87,805**
D—Process-serving Establishment—				
Pay of Establishment ... ... Voted ...	49,000	49,000	51,000	49,324
Allowances ... ... Voted ...	9,300	8,500	9,300	9,562
Contingencies ... ... Voted ...	3,300	3,300	3,400	4,241
Total—D—Voted ...	**61,600**	**60,800**	**63,700**	**63,127**
E—Staging Bungalows—				
Pay of Establishment ... ... Voted ...	120	120		
Allowances ... ... Voted ...				
Contingencies ... ... Voted ...	1,130	1,130	1,250	1,263
Total—E—Voted	**1,250**	**1,250**	**1,250**	**1,263**

25—GENERAL ADMINISTRATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
F—Cemetery Establishment not attached to Churches ... Voted ...	170	170	120	120
G—Cattle Pounds—				
Pay of Establishment ... ... Voted ...	3,400	3,400	3,567	3,694
Allowances ... ... Voted ...				
Contingencies ... ... Voted ...	3,700	3,200	3,723	2,853
Total—G—Voted ...	**7,100**	**6,600**	**7,290**	**6,547**
H—Charges on account of Land Acquisition Establishment ... Voted ...	2,300	2,300	2,300	1,275
Deduct—Charges recoverable	—2,300	—2,300	—2,300	—1,275
Total—Other Establishments ...	**7,85,232**	**7,80,120**	**8,07,230**	**7,89,632**
G—Miscellaneous—				
Discretionary Grants by Heads of Provinces, etc.—				
At the disposal of—				
His Excellency the Governor ... ... Voted ...	5,000	5,000	5,000	12,000
The Hon'ble Ministers ... ... Voted ...	20,000	6,000	6,000	
The Revenue Commissioner ... ... Voted ...	2,000	2,000	2,000	13,620
The District Officers ... ... Voted ...	6,500	6,500	6,500	4,670
The Subdivisional Officers ... ... Voted ...	1,800	1,800	1,800	
Total—Discretionary Grants—Voted ...	**35,300**	**21,300**	**21,300**	**30,290**
Contribution to the Government of Bihar on account of the cost of training selected candidates of the I. C. S. *Charged* ...	*9,893*	*14,340*	*7,780*	*5,446*
Contribution for Passage of I. C. S. ... *Charged* ...			...	
Expenditure from Rural Reconstruction Grant Voted ...	1,58,194	94,000		
Total—C—Miscellaneous { Voted ...	**1,93,494**	**21,300**	**21,300**	**37,498**
Total—C—Miscellaneous { *Charged* ...	*9,893*	*14,340*	*7,780*	
H—Charges in England—				
E—High Commissioner of India—				
Salaries and Expenses of the High Commissioner's Department. *Charged* ...	*1,680*	*1,520*	*1,680*	
Other Charges				
Leave salaries and Deputation pay { Voted ...	...	2,280		
Leave salaries and Deputation pay { *Charged* ...				
Sterling Overseas pay ... ... { Voted ...				
Sterling Overseas pay ... ... { *Charged* ...	*26,400*	*31,200*	*37,320*	
Stores for India ... ... *Charged* ...		*80*		
Total—Charges in England { Voted ...	...	2,280		
Total—Charges in England { *Charged* ...	*28,080*	*32,800*	*38,400*	
Loss or gain by Exchange			...	190
TOTAL—25—GENERAL ADMINISTRATION { Voted ...	**23,27,313**	**22,33,092**	**21,11,625**	**26,30,312**
TOTAL—25—GENERAL ADMINISTRATION { *Charged* ...	*7,14,564*	*7,21,063*	*6,92,499*	

25.—GENERAL ADMINISTRATION—Salary of the Governor.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Salary of the Governor.	1	1	*Salary of Governor*	*66,000*	*66,000*	*66,000*	*60,500*
			Total—Salary of the Governor—*Charged*	*66,000*	*66,000*	*66,000*	*60,500*

25—GENERAL ADMINISTRATION—Staff and Household of the Governor.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Private Secretary			**Total—Pay of officers** *Charged* ...				*13,050*
			Total—Pay of Establishment ...				**10,081**
			Travelling Allowance				*3,015*
			Other Allowances				*1,696*
			Contribution for passage				*600*
			Total—Allowances *Charged*...				*5,311*
			Total—Contingencies ...				**9,644**
			Total—Private Secretary *Charged*...				*38,086*
Military Secretary or Aide-de-Camp.	1	1	*European Aide-de-Camp*	*7,800*		*6,700*	
			Contribution for leave salary	*2,872*		*2,872*	
Pay of officers (*Charged*).			*Contribution for Pension*	*2,520*			
			Total—Pay of Officers *Charged* ...	*13,192*	*14,520*	*9,572*	*6,714*
Pay of Establishment (*Charged*).	3	2	*Clerks 1(200), 1(65), 1(60)*	*2,352*		*4,224*	
			Special pay	*240*		*240*	
	1	1	*Sub-assistant Surgeon*	*1,560*		*1,560*	
	9	9	*Servants*	*1,764*		*1,764*	
			Leave salaries	*150*		*250*	
			Total—Pay of Establishment *Charged* ...	*6,066*	*6,358*	*8,038*	
Allowances (*Charged*).			*Travelling allowance of officers* ...	*800*		*800*	*1,287*
			Contribution for passage				*600*
			Travelling allowance of establishment ...	*1,200*		*1 400*	
			Daily allowance of the Indian A. D. C. ...	*3,650*		*3,650*	
			House allowance of the Indian A. D. C. ...	*667*		*667*	
			Other allowances	*900*		*1,380*	*3,540*
			Contribution for passage of European A.D.C.	*672*		*600*	
			Total—Allowances *Charged* ...	*7,889*	*8,955*	*8,497*	*5,427*
Contingencies (*Charged*).			*Customs duty on imported stores* ...				
			Postage and telegram charges	*1,000*		*1,000*	
			Dispensary contingencies	*600*		*600*	
			Miscellaneous contingencies	*4,000*		*4 500*	
			Total—Contingencies *Charged* ...	*5,600*	*6,100*	*6,100*	
			Total—Military Secretary or A. D. C.	*32,747*	*35,933*	*32,207*	*12,141*

25.—GENERAL ADMINISTRATION—Staff and Household of the Governor.

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
Equipment Grants (*Charged*).			*Annual maintenance grant*	*2,930*	*2,930*	*2,930*	*850*
			Special grant for renewal of curtains, etc ...				
			Furniture (inauguration) grant ...				
			Furniture (capital) grant		*444*		*7,051*
			Purchase of motor cars (custom duty) ...				*6,407*
			Deduct Amount met from Central fund ...				*—3,887*
			Total—Equipment Grants *Charged* ...	*2,930*	*3,374*	*2,930*	*10,421*
			Total—Staff and Household of the Governor.	**35,677**	**39,307**	**35,137**	**60,648**
			Secretarial Staff of the Governor.				
Pay of Officers (*Charged*).	1	1	*Secretary*	*22,175*	–	*14,700*	
			Special Pay				
			Total—Pay of Officers *Charged* ...	*22,175*	*15,325*	*14,700*	
Pay of Establishment (*Charged*).	2	2	*Clerks*	*3,863*		*1,815*	
	1	1	*Stenographer*	*3,110*		*3,000*	
	5	5	*Servants*...	*768*		*732*	
			Leave salaries	*300*		*200*	
			Total—Pay of Establishment *Charged* ...	*8,041*	*7,414*	*5,747*	
Allowances (*Charged*).			*Travelling allowance*	*3,200*		*1,400*	
			Other allowances	*1,140*		*850*	
			Total—Allowances *Charged* ...	*4,340*	*3,245*	*2,250*	
Contingencies (*Charged*).			*Miscellaneous contingencies*	*1,100*	*600*		
Contributions (*Charged*).							
			For leave salary	*4,302*		*4,302*	
			For passage	*672*		*600*	
			For pensions	*3,600*			
			Total—Contributions *Charged* ...	*8,574*	*8,640*	*4,902*	
			Total—Secretarial Staff of the Governor, *Charged.*	*44,230*	*35,224*	*27,599*	

25.—GENERAL ADMINISTRATION—Ministers.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Officers (*Charged*).	3	3	Ministers	*18,000*		*34,400*	
			Total—Pay of Officers (*Charged*) ...	**18,000**	**21,920**	**34,400**	
Pay of officers (Voted).	4	4	Parliamentary Secretaries	7,200	2,671		
Pay of Establishment (Voted).	3	4	Stenographers	2,190		3,300	
		4	Shorthand Pay	1,920			
	12	12	Servants	2,592		1,782	
			Special pay				
			Leave salaries	100			
			Temporary Establishment				
			Total—Pay of Establishment— Voted...	**6,802**	**4,641**	**5,082**	
Allowances (*Charged*).			*Travelling allowance*	*6,600*		*6,600*	
			Other allowances				
			Total Allowances (*Charged*) ...	**6,600**	**8,000**	**6,600**	
Allowances (Voted)			Travelling allowance	3,000		1,650	
			Grain compensation allowance				
			Other allowances				
			Total—Allowances—Voted ...	**3,000**	**3,500**	**1,650**	
Contingencies (Voted).			Miscellaneous contingencies	3,178	5,384	3,000	
			Total—Ministers Voted ...	**20,180**	**16,196**	**9,732**	
			Total—Ministers *Charged* ...	*24,600*	*29,920*	*41,000*	

25.—GENERAL ADMINISTRATION—B—Legislative Bodies—Provincial Legislative Assembly.

Sub-heads.	Strength 1937-38.	Strength 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—(Charged).	1	1	*Speaker*	*4,800*		*3,000*	
	1	1	*Deputy Speaker*	*1,800*		*1,500*	
			Total—Pay of officers—(Charged) ...	**6,600**	**3,921**	**4,500**	
Pay of officers (Voted).			Assistant Secretary				
			Total—Pay of Officers—(Voted) ...				
Pay of Establishment—(Voted).	7	9	Clerks	8,832		6,825	
	1	1	Reporters	600		800	
			Special pay			...	
	8	9	Servants	1,450		1,125	
			Temporary Establishment	2,129		830	
			Leave salary	550		550	
			Special pay to Reporters (allowance) ...	3,680		...	
			Total—Pay of Establishment—(Voted)...	**17,251**	**15,254**	**10,130**	**669**

25.—GENERAL ADMINISTRATION—B—Legislative Bodies—Provincial Legislative Assembly.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged*).			Travelling allowance	500			
			Other allowance				
			Total—Allowance—*Charged* ...	**500**	**1,100**		
Allowances (Voted).			Travelling allowance	60,250		50,600	4,388
			Grain compensation allowances ...				
			Other allowances	700			
			Reporting allowances			3,900	
			Total—Allowances—Voted ...	**60,950**	**50,600**	**54,500**	**4,388**
Contingencies Voted).			Other contingencies				
			Miscellaneous contingencies	4,430		7,180	
			Total—Contingencies—Voted ...	**4,430**	**5,100**	**7,180**	**5,469**
			TOTAL—PROVINCIAL LEGISLATIVE ASSEMBLY. Voted ...	**82,631**	**70,954**	**76,310**	**10,526**
			Charged ...	*7,100*	*5,021*		

25.—GENERAL ADMINISTRATION—Elections for Legislatures.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Election charges			Establishment in the Collector's offices—				
Pay of Establishment (Voted).		2	Clerks	1,380			
		1	Servant	120			
			Total—Pay of Establishment—Voted ...	**1,500**	**200**		**12,523**
Allowances (Voted)			Travelling allowance	500			1,114
			Other allowances	240			2,968
			Total—Allowances—Voted ...	**740**	**227**		**4,082**
Contingencies (Voted).			Miscellaneous contingencies	2,000		1,000	
			Printing of rolls and ballot papers ...				
			Fencing polling-stations				
			Ballot boxes				
			Total—Contingencies—Voted ...	**2,000**	**1,000**	**1,000**	**34,859**
			TOTAL—A—ELECTION CHARGES— Voted.	**4,240**	**1,427**	**1,000**	**51,464**
B—Commissions for trial of Election Petitions. Pay of Officers (*Charged*).			*Election Commissioner* ...			*960*	
			Total—Pay of Officers (*Charged*) ...		**960**	**960**	
Pay of Officers (Voted).			Election Commissioner			1,094	
			Total—Pay of Officers—Voted ...		**1,094**	**1,094**	
Pay of Establishment (Voted).			Clerks			192	
			Servants				
			Total—Pay of Establishment—Voted...		**192**	**192**	

25.—GENERAL ADMINISTRATION—Elections for Indian and Provincial Legislatures.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged*).			*Travelling allowance*			*120*	
			Total—Allowances (*Charged*) ...		**120**	**120**	
Allowances (Voted)			Travelling allowance				
			Other allowances			2,714	
			Total—Allowances—Voted ...		**2,714**	**2,714**	
Contingencies (Voted).			Miscellaneous contingencies			120	
			Total—Contingencies—Voted ...		**120**	**120**	
			Total—B—Commissioners for Trial of Election Petitions. voted ...		**4,120**	**4,120**	
			Charged ...		*1,080*	*1,080*	
			TOTAL—ELECTION FOR LEGISLATURES. Voted ...	**4,240**	**5,547**	**5,120**	**51,464**
			Charged ...		*1,080*	*1,080*	

25.—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	1937-38.	1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Translator's Department. Pay of Officers (Voted).	1	8	Oriya Translator	4,200		4,200	
			Leave salaries	250		250	
			Total—Pay of Officers—Voted ...	**4,450**	**4,450**	**4,450**	**4,339**
Pay of Establishment (Voted).	1	1	Assistant Translator	1,376		1,328	
	1	1	Clerk	720		720	
	2	2	Servants	240		240	
			Personal Pay				
			Leave salaries	100		100	
			Temporary Establishment				
			Total—Pay of Establishment—(Voted) ...	**2,436**	**2,388**	**2,388**	**2,262**
Allowances (Voted)			Travelling allowance				
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...			...	
Contingencies (Voted).			Purchase of books and publications ...	30		30	
			Miscellaneous con inegncies	170		170	
			Total—Contingencies—Voted ...	**200**	**200**	**200**	**196**
			TOTAL—TRANSLATOR'S DEPARTMENT—Voted.	**7,086**	**7,038**	**7,038**	**6,797**

25—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-37.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Home, Finance and Revenue Departments.	1	1	*Chief Secretary ... ...*	26,000		*26,612*	
	1	1	*Additional Secretary ... ...*	*1,100*		-	
			Deputy Secretary				
Pay of Officers (*Charged*).			*Under-Secretary ... ...*	8,600		*8,600*	
			Special pay	7,325		*7,200*	
			Special Officers	1,500		*8,100*	
			Total—Pay of Officers (*Charged*) ...	**44,525**	**63,206**	**50,512**	
Pay of Officers (Voted).	1	1	Assistant Secretary	8,260		8,020	
	1	1	Registrar	5,010		4,650	
			Special pay	1,200			
		2	Special Officers	12,900			
			Total—Pay of Officers—Voted ...	**27,370**	**22,965**	**12,670**	**52,345**
			a. General Office Establishment --				
Pay of Establishment (Voted).	18	16	Home Department	58,996		48,032	
	11	19	Finance Department				
	7	7	Revenue Department				
			Clerks				
			Shorthand pay	2,811		2,244	
	2	2	Record suppliers	480		480	
	21	21	Servants	8,264		8,264	
			Temporary Establishment ...	12,948		6,960	
			Leave salaries	1,000		900	
			b. Record Room Establishment—				
	3	3	Clerks	8,269		8,012	
	2	2	Record suppliers	480		480	
	3	3	Servants	504		504	
			Leave salaries	200			
			c. Common Issue Section—				
	13	16	Typists	9,141		6,960	
			Special pay	1,920		2,280	
	4	4	Servants	648		684	
			Leave salaries	200		200	
			Contribution to Madras— For leave salaries			1,265	
			For pensionary charges				
			Total—Pay of Establishment—Voted ...	**90,361**	**91.200**	**77,265**	**44,407**
			TOTAL—HOME, FINANCE AND REVENUE DEPARTMENTS. Voted ...	**1,17,731**	**1,14,165**	**89,935**	**96,752**
			Charged...	*44,525*	*63,206*	*50,512*	

25—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Education, Health and Local Self-Government Departments. Pay of Officers (*Charged*).	1	1	*Secretary*	*25,500*		*26,600*	
			Special pay	*3,000*		*3,000*	
			Total—Pay of Officers—*Charged* ...	**28,500**	**26,606**	**29,600**	
Pay of Officers (Voted).	1	1	Assistant Secretary	8,400		7,880	
			Special pay	1,200		1,200	
			Special officer	5,175		-	
			Total—Pay of Officers—Voted ...	**14,775**	**13,262**	**9,080**	**32,902**
Pay of Establishment (Voted).	16	18	Clerks	20,574		23,187	
	1	1	Record Suppliers	240		240	
			Shorthand pay	1,295		1,245	
			Leave salaries	300		250	
	12	12	Servants	1,848		1,848	
			Temporary Establishment	5,020		2,280	
			Contribution to Madras — For leave salaries				
			Total—Pay of Establishment—Voted ...	**29,277**	**27,887**	**29,000**	**34,660**
			TOTAL—EDUCATION, HEALTH AND LOCAL SELF-GOVERNMENT DEPARTMENTS. Voted ...	**44,052**	**41,149**	**38,080**	**67,562**
			Charged	*28,500*	*26,606*	*29,600*	
Law and Commerce Department. Pay of Officers (*Charged*).	1	1	*Secretary*	*22,440*		*21,240*	
			Special pay	*3,000*		*3,000*	
			Total—Pay of Officers—*Charged* ...	**25,440**	**24,244**	**24,240**	
Pay of officers (Voted).	1	1	Assistant Secretary	8,400		8,400	
			Special pay	1,200		1,200	
			Total—Pay of officers—Voted ...	**9,600**	**9,600**	**9,600**	**30,525**
Pay of Establishment (Voted).	12	11	Clerks	14,209		20,460	
			Shorthand pay	1,285		1,200	
	1	1	Record Suppliers	240		240	
	12	12	Servants	1,848		1,850	
			Temporary Establishment	480		...	
			Leave salary	250		250	
			Contribution to Madras— For leave salaries				
			Total—Pay of Establishment—Voted ...	**18,312**	**18,863**	**24,000**	**20,463**
			TOTAL—LAW AND COMMERCE DEPARTMENT. Voted ...	**27,912**	**28,463**	**33,600**	**50,988**
			Charged	*25,440*	*24,244*	*24,240*	

25—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged*).			*Travelling allowance ... ...*	*2,000*		*4,500*	
			Contribution for passage	*1,272*		*1,200*	
			Other allowances				
			Total—Allowances—*Charged* ...	**3,272**	**3,272**	**5,700**	
Allowances (Voted).			Travelling allowance	3,200		4,000	15,598
			Grain compensation allowance ...				
			Contribution for passage				1,150
			Other allowances			200	416
			Total—Allowances—Voted ...	**3,200**	**3,320**	**4,200**	**17,164**
Contingencies (Voted).			Purchase of furniture	1,000		800	
			Repairs to furniture			200	
			Purchase of books, maps, periodicals and newspapers.	2,500		2,500	
			Purchase of typewriters	800		800	
			Rents, rates and taxes	1,000		4,600	
			Electric current charges of the Secretariat buildings.	5,000		4,000	
			Telephone charges	3,200		3,500	
			Miscellaneous contingencies	12,000		15,000	
			Purchase of motor cycles	...		1,500	
			Total—Contingencies—Voted ...	**25,500**	**24,347**	**32,900**	**35,144**
Reforms Department (temporary).			*Deputy Secretary ... ...*				
Pay of Officers (*Charged*).			*Special pay ... ...*				
			Total—Pay of Officers—*Charged* ...	**...**	**2,213**	**...**	**19,256**
Pay of Officers (Voted).			Deputy Secretary				
			Special pay				
			Total—Pay of Officers—Voted ...	**...**	**...**	**...**	

25—GENERAL ADMINISTRATION—Civil Secretariat.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment (Voted).	2		Clerks			2,689	
			Shorthand pay			100	
			Leave salaries				
	2		Servants			256	
			Temporary Establishment				
			Total—Pay of Establishment—Voted ...	...	**1,699**	**3,045**	**5,332**
Allowances (*Charged*).			*Travelling allowance*				2,377
			Other allowances				270
			Total—Allowances—*Charged* ...	...	**263**	...	**2,647**
Allowances (Voted)			Travelling allowance				
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	...	...	**200**	
Contingencies (Voted).			Miscellaneous contingencies	...	...	500	666
			Total—Contingencis—voted ...			**500**	**666**
			TOTAL—REFORMS DEPARTMENT. { Voted ...	...	**1,699**	**3,745**	**27,901**
			{ *Charged* ...	...	*2,476*	...	

25—GENERAL ADMINISTRATION—Commissioners—Office of Revenue Commissioner.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
A—Main office. Pay of Officers (*Charged*).	1	1	*Revenue Commissioner*	*36,000*		*36,000*	
			Special pay	*3,600*		*3,600*	
			Total—Pay of Officers—*Charged* ...	**39,600**	**39,825**	**39,600**	**48,152**
Pay of Officers. (Voted).	1	1	Personal Assistant	10,500		8,400	
			Special pay			1,500	
		1	Superintendent	3,204			
			Inspecting officer for Excise and Registration offices.			...	
			Total—Pay of Officers—Voted ...	**13,704**	**13,300**	**9,900**	
Establishments... Common Establishments (Voted).	28	28	Land Revenue Branch—Clerks			31,091	
	2	2	Land Records and Surveys Branch—Clerks			1,500	

25—GENERAL ADMINISTRATION—Office of Revenue Commissioner.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Common Establishments (Voted) *contd.*							
			Excise Branch—				
	5	7	Clerks			5,840	
			Registration Branch—				
	4	4	Clerks			3,876	
			Agriculture Branch—				
			Clerks			...	
			Veterinary Branch—				
			Clerk			...	
			Industries Branch—				
			Clerks			...	
			Common Establishment—				
	4	3	Clerks			2,760	
	2	4	Typists			960	
	1	1	Stenographer			1,208	
		1	Steno Typist—			...	
			Diary Clerk			...	
			Despatcher			...	
	1	1	Record Suppliers			180	
	20	21	Servants, Daftaries, etc.			3,096	
			Leave salaries			2,300	
			Office of the inspecting officer for excise and registration offices—				
			Leave salaries				
			Total—Common Establishments—Voted...	54,428	54,000	52,311	46,278

25—GENERAL ADMINISTRATION—Office of Revenue Commissioner.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged*)			*Travelling allowances*	*2,700*	*2,700*	*3,600*	*7,886*
			Contribution for passage	*672*	*1,030*		*242*
			Total—Travelling allowance—*Charged*	**3,372**	**3,730**	**3,600**	**8,128**
Allowances (Voted).			Travelling allowance	1,500		3,600	
			Other allowances			90	
			Total—Allowances—Voted ...	**1,500**	**1,500**	**3,690**	
Contingencies (Voted).			Miscellaneous contingencies ...	8,500		8,500	
			Tatal—Contingencies—Voted ...	**8,500**	**8,500**	**8,500**	**9.887**
			TOTAL—OFFICE OF THE REVENUE COMMISSIONER. Voted ...	**78,132**	**77,300**	**74,401**	**1,12,445**
			Charged ...	*42,972*	*43,555*	*43,200*	
B—Private Estates Department.	1	1	Clerks	900		900	
Pay of Establishment (Voted).	1	1	Servants	144		144	
			Leave salaries			52	
			Total—Pay of Establishment—Voted ...	**1,044**	**1,050**	**1,096**	**1,036**
			Total—Private Estates Department—Voted	**1,044**	**1,050**	**1,096**	**1,036**
C—Partition Establishment.	1	1	Clerk	480		480	
Pay of Establishment (Voted).			**Total—Pay of Establishment—Voted ...**	**480**	**480**	**480**	**480**
			Total—Partition Establishment—Voted ...	**480**	**480**	**480**	**480**
			TOTAL—COMMISSIONERS Voted ...	**79,656**	**78,830**	**75,977**	*1,13,961*
			Charged	*42,972*	*43,555*	*43,200*	

25—GENERAL ADMINISTRATION—E—District Administration—General Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
General Establishment. Pay of Officers (*Charged*).	5	6	*Collectors and Magistrates*	*1,52,216* (for both lines)		*1,04,000*	
	5	5	*Sub-Collectors, Assistant and Joint Magistrates and Collectors.*			*39,400*	
			Contribution to other Governments for leave salaries.	*53,113*		*47,411*	
			Contribution to other Governments for pensionary charges.	*59,200*			
			Special pay	*1,270*			
			Deduct—Probable savings ...	—10,000		—3,000	
			Total—Pay of Officers—*Charged* ...	**2,55,729**	**2,36,865**	**1,87,811**	
Pay of Officers (Voted).	1		Collectors and Magistrates			21,700	
	65	66	Deputy and Sub-Deputy Magistrates ...	3,48,304		3,17,900	
			Special pay	4,502		1,080	
			Deduct—Probable savings			—5,000	
			Contribution for officers reverting to Madras—				
			For leave salaries			3,324	
			For pensionary charges... ...				
			Total—Pay of Officers Voted ...	**3,47,806**	**3,36,916**	**3,39,004**	**4,75,593**
Pay of Establishment (Voted).	190	191	Clerks	1,49,676		1,52,463	
	2	3	Typists	1,512		1,440	
			Translators				
			Special pay	2,670		2,412	
	106	106	Dafadars ... ... / Servants	14,484		14,544	
			Shorthand pay	2,424		2,424	
			Leave salaries	7,892		6,272	
			Apprentices	7,594		8,006	
	8	8	Motor launch establishment	1,974		3,119	
			Boat establishment				
			Elephant establishment				
			Temporary comparing clerks	1,440		1,440	
			Record Room establishment	2,250			
			Temporary Record Room establishment ...	588		48	
			Other temporary establishment ...	13,174		11,262	
			Survey Training of Revenue Subordinates			300	
			Contribution for officers reverting to Madras—				
			For leave salaries	1,000		6,061	
			For pensionary charges... ...	1,000			
			Deduct—Probable savings ...	—972		—720	
			Total—Pay of Establishment Voted ...	**2,06,706**	**21,27,850**	**2,09,061**	**2,05,735**
Allowances (*Charged*).			*Travelling allowance*	*18,000*		*17,000*	
			Other allowances				
			Contribution for passage				
			Total—Allowances—*Charged* ...	**18,000**	**18,000**	**17,000**	

25—GENERAL ADMINISTRATION—General Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (Voted).			Travelling allowance	44,850		48,950	
			Grain compensation allowance ...			...	
			Other allowances			1,800	
			Rewards to Sarbarakars	250		250	
			Remuneration to copyists	19,900		19,000	
			Total—Allowances—Voted ...	**65,000**	**65,000**	**65,000**	**73,366**
Contingencies (Voted).			Maintenance of furniture	2,260		3,300	
			Miscellaneous contingencies	36,991		63,817	
			Other contingencies				
			Rents, rates and taxes	5,299		4,346	
			Service postage and telegram charges ...	10,700		8,500	
			Tour charges	1,650		1,170	
			Office expenses	3,000		530	
			Purchase of tents	800			
			Purchase of typewriters	460		620	
			Purchase and repair of furniture and cycles			35	
			Purchase of boats	2,000			
			Feed and upkeep of elephants	3,500		325	
			Maintenance of staff boats and motor lorries; purchase and repair of tents; dyes for stamping of M.L. Guns, and other petty supplies.	40		300	
			Diet and road money to prosecutors and witnesses.	6,200			
			Law charges	1,800		1,807	
			Other charges				
			Value of mathematical instruments ...	50		150	
			Petty construction and repairs ...	2,250		600	
			Total—Contingencies—Voted ...	**87,000**	**87,000**	**85,000**	**86,424**
			Contribution to other Governments for—				
			(*i*) Leave salary				62,967
			(*ii*) Passage	1,344	1,808		1,935
			Grants-in-aid Reformation among Pans in Angul ... Voted...	2,500	2,500	2,500	2,500
			Total—Grants-in-aid	**2,500**	**2,500**	**2,500**	**2,500**

25—GENERAL ADMINISTRATION—General Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Treasury Establishment. Pay of Establishment (Voted).	65	65	Clerks	50,226		49,129	
	19	19	Potdars	5,748		5,628	
	21	21	Servants	3,500		3,456	
			Leave salaries	3,613		3,112	
			Increments	247			
			Temporary establishment	85		48	
			Special pay	2,167		2,418	
			Temporary establishment at kist-time ...	212		382	
			Deduct—(1) Recovery for additional Potdar at Sambalpur.				
			(2) Amount payable by Central Government in connection with issue of saltpetre licence.				
			Deduct—Probable savings	—3,169		—3,123	
			Total—Pay of Establishment *—Voted ...	**62,629**	**59,000**	**61,000**	**62,066**
Allowances (Voted).			Travelling allowances	1,000		1,500	2,900
			Grain compensation allowance ...				
			Other allowances				164
			Total—Allowances—Voted ...	**1,000**	**1,000**	**1,500**	**3,064**
Contingencies (Voted).			Maintenance of furniture	100		100	
			Other contingencies	2,700		2,700	
			Total—Contingencies—Voted ...	**2,800**	**2,800**	**2,800**	**3,725**
			Total—Treasury Establishment ...	**66,429**	**62,800**	**65,300**	**68,855**
			TOTAL—GENERAL ESTABLISHMENT. Voted ...	**7,76,785**	**7,83,874**	**7,65,865**	**9,77,375**
			TOTAL—GENERAL ESTABLISHMENT. *Charged* ...	***2,73,729***	***2,54,865***	***2,04,811***	

* The primary units of appropriation ; Pay of Establishment and Allowances on this page are also sub-heads.

The primary units of appropriation, Contingencies on this page are also sub-heads.

25—GENERAL ADMINISTRATION—Subdivisional Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Subdivisional Establishment.	111	113	Clerks	86,135 (Clerks and Typists)		85,100	
Pay of Establishment (Voted).	4	2	Typists			2,288	
			Potdars				
	78	78	Servants	10,940		11,412	
			Special pay	2,220		2,780	
			Shorthand pay				
	18	18	Elephant establishment	2,784		2,784	
			Leave salaries	5,300		8,696	
			Increments	770			
			Survey training of Revenue Subordinates ...			800	
			Temporary Establishment	11,400		8,080	
	1	1	Apprentices	2,720		2,860	
			Deduct—Probable savings	—6,665		—5,760	
			Total—Pay of Establishment *—Voted ...	**1,15,604**	**1,16,000**	**1,13,000**	**96,878**
Allowances (Voted).			Travelling allowance	13,800		21,010	22,926
			Grain compensation allowance ...				
			Other allowances	1,800		1,690	2,349
			Remuneration to Copyists and Examiners...	2,800		2,300	
			Total—Allowances—Voted ...	**17,400**	**17,400**	**25,000**	**25,275**
			TOTAL—SUBDIVISIONAL ESTABLISHMENT Voted.	**1,33,004**	**1,33,400**	**1,38,000**	**1,22,153**

*The primary units of appropriaton, Pay of Establishment and Allowances are also sub-heads.

25—GENERAL ADMINISTRATION—Other Establishments.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A.—Taluk Establishment.	17	15	Tahsildars and Deputy Tahsildars ...	32,400		46,500	
Pay of Establishment (Voted.)	2	2	Taluk Sheristadars	2,400		2,400	
	2	2	Taluk Head Accountants	2,400		2,220	
	127	127	Clerks and Accountants (including 34 clerks working as Revenue Inspectors and 4 typists).	77,070		82,878	
	18	18	Potdars	7,040		7,008	
	155	161	Servants	28,248		27,924	
			Special pay	9,350		12,840	
			Leave salaries	15,250		7,742	
			Survey training of Revenue subordinates ...	...		1,020	
			Temporary Establishment	340		340	
			Deduct—Probable savings	—7,000		—5,872	
			Total—Pay of Establishment—Voted ...	**1,67,498**	**1,65,000**	**1,84,500**	**1,79,022**
Allowances (Voted.)			Travelling allowance	32,000		32,600	34,407
			Other allowances	4,800		4,200	4,267
			Total—Allowances—Voted ...	**36,800**	**39,800**	**36,800**	**38,674**
Contingencies (Voted)			Petty construction and Repairs ...	1,22,800		1,25,200	
			Rates and taxes	1,484		1,000	
			Service postage and telegrams	9,500		9,300	
			Tour charges	2,500		2,600	
			Other contingencies (purchase and repair of furniture; Cleaning charges; Other charges.)	5,700		5,450	
			Survey instruments supplied to Karnams ...	100		500	
			Cost of Land Survey and Land Acquisition			50	
			Diet and road money to prosecutors and witnesses.	7,100		6,400	
			Other allowances				
			Deduct—Probable savings	—5,000		—5,000	
			Total—Contingencies—Voted ...	**1,44,184**	**1,41,500**	**1,45,500**	**1,35,479**
			Total—A—Taluk Establishment—Voted.	**3,48,482**	**3,46,300**	**3,66,800**	**3,53,175**

25—GENERAL ADMINITRATION—Other Establishments.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
B—Raiyatwari Village Service. Pay of Establishment (Voted.)	307	307	Village Accountants and Assistant Karnams	51,108		51,084	
	295	295	Headmen	45,576		45,648	
	1	1	Monegar	144		144	
	400	400	Talayaris	35,688		35,736	
	495	495	Vettis	44,178		44,238	
			Deduct—Probable savings	—694			
			Total—Pay of Establishment—Voted ...	**1,76,000**	**1,76,000**	**1,76,850**	**1,75,793**
Allowances (Voted)			Travelling allowance; Jamabandi allowances.	500		500	
			Total—Allowances—Voted ...	**500**	**500**	**500**	**464**
Contingencies (Voted.)			Rates and taxes				
			Petty construction and repairs ...	500		1,730	896
			Other contingencies			90	442
			Total—Contingencies—Voted ...	**500**	**2,500**	**1,820**	**1,338**
			Total—B—Rayatwari Village Service-Voted	**1,77,000**	**1,79,000**	**1,79,170**	**1,77,595**
C—Proprietary Estates Village Service. Pay of Establishment (Voted.)	634	634	Village Accountants and Assistant Karnams	62,445		62,226	
	715	715	Headmen	62,259		62,316	
	850	850	Talayaris	60,648		60,717	
	48	48	Vettis	3,429		3,438	
			Deduct—Probable savings	—581		—487	
			Total—Pay of Establishment—Voted ...	**1,88,200**		**1,88,210**	**1,85,862**
Allowances (Voted)			Allowances ... ... Voted ...	...	...	...	
Contingencies (Voted.)			Rates and taxes	10		10	
			Petty construction and repairs ...	1,320		570	1035
			Other contingencies	100		110	908
			Total—Contingencies—Voted ...	**1 430**		**690**	**1,943**
			Total—C—Proprietary Estates Village Service—Voted.	**1,89,630**	**1,86,000**	**1,88,900**	**1,87,805**

25—GENERAL ADMINISTRATION—Other Establishments.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
D—Process-serving Establishment.	19	19	Nazirs, Naib-nazirs, etc.	15,228		15,175	
	167	167	Process-serving peons	22,104		22,104	
Pay of Establishment (Voted.)			Extra process-serving peons	12,113		13,646	
			Leave salaries	496		505	
			Increments	105			
			Deduct—Probable savings	1,046		—430	
			Total—Pay of Establishment—Voted ...	**49,000**	**49,000**	**51,000**	**49,324**
Allowances (Voted)			Travelling allowance	980		1,000	457
			Grain compensation allowance ...				
			Other allowances	8,320		8,300	9,105
			Total—Allowances—Voted ...	**9,300**	**8,500**	**9,300**	**9,562**
Contingencies (Voted.)			Process-serving charges				
			Other contingencies			3,400	
			Total—Contingencies—Voted ...	**3,300**	**3,300**	**3,400**	**4,241**
			Total—D—Process-serving Establishment.—Voted.	**61,600**	**60,800**	**63,700**	**63,127**
E—Staging Bungalows.			Pay of Establishment—				
	1	1	Servants	120	120		
			Total—Pay of Establishment ...	**120**	**120**		
			Maintenance of furniture	170		150	
Contingencies (Voted.)			Rents, rates, and taxes	305		305	
			Other contingencies				
			Miscellaneous contingencies	655		795	
			Total—Contingencies—Voted ...	**1,130**	**1,130**	**1,250**	**1,263**
			Total—E—Staging Bungalows—Voted ...	**1,250**	**1,250**	**1,250**	**1,263**
F—Cemetery Establishment not attached to Churches (Voted.)	1	1	Servants	120	120	120	
			Miscellaneous contingencies	50	50		
			Total—Cemetery Establishment, etc. Voted.	**170**	**170**	**120**	**120**
G—Cattle-pounds			Pay of Establishment	3,400	3,400		
Pay and Allowances of Establishments (Voted.)			Commission to Pound-Keepers, Watchers and Sweepers.			3,567	
			Total—Pay and Allowances of Establishments—Voted.	**3,400**	**3,400**	**3,567**	**3,694**
			Rates and taxes			9	
Contingencies (Voted.)			Petty construction and repairs and other contingencies.			2,790	
			Feeding and other charges			924	
			Total—Contingencies—Voted ...	**3,700**	**3,200**	**3,723**	**2,853**
			Total—G—Cattle-pounds—Voted ...	**7,100**	**6,600**	**7,290**	**6,547**

DEMAND No. 8
MAJOR HEAD—27—ADMINISTRATION OF JUSTICE.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 4,91,747
Charged ... ... Rs. 2,24,397

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
HIGH COURT AND CHIEF COURTS.	Rs.	Rs.	Rs.	Rs.
Contribution payable to the Government of Bihar for the High Court—*Charged*	*1,50,000*	*1,95,000*	*1,95,000*	*1,05,000*
Total—*Charged* ...	*1,50,000*	*1,95,000*	*1,95,000*	*1,05,000*
LAW OFFICERS.				
A—Legal Remembrancer and High Court Pleaders—				
Pay of Officers ... ... *Charged* ...	*6,000*	*5,500*	*5,500*	
Pay of Officers ... ...Voted ...	2,400	2,200	2,200	
Pay of Establishment ... ...Voted ...	1,128	901	770	
Allowances ... ... *Charged* ...	*1,000*	*1,000*	*450*	
Allowances ... ...Voted ...	3,480	3,433	1,500	2,118
Contingencies ... ...Voted ...	2,800	2,800	3,115	2,442
Contribution payable to the Government of Bihar for services of Law Officer. Voted				5,000
Total—A { Voted ...	**9,808**	**9,334**	**7,585**	**9,560**
{ *Charged* ...	*7,000*	*6,500*	*5,950*	
B—Mufassal Establishment—				
Pay of Establishment ... ... Voted ...	6,084	6,084	6,084	5,946
Allowances ... ... Voted ...	19,000	18,000	15,000	18,206
Contingencies ... ... Voted ...	70	70	30	386
Total—B—Voted ...	**25,154**	**24,154**	**21,114**	**24,538**
C—Law Reporter—				
Contribution payable to the Government of Bihar for Law Reporter—Voted				
Total—C—Voted ...				
TOTAL—LAW OFFICERS { Voted ...	**34,962**	**33,488**	**28,699**	**34,098**
{ *Charged* ...	*7,000*	*6,500*	*5,950*	
CIVIL AND SESSIONS COURTS.				
Pay of Officers ... ...*Charged* ...	*61,125*	*69,598*	*26,302*	*1,85,594* (Charged and Voted)
Pay of Officers ... ...Voted ...	1,43,868	1,41,329	1,72,688	
Pay of Establishment ... ...Voted ...	1,23,016	1,23,000	1,23,873	1,21,167
Expenditure in connection witch construction of Orissa	...	...	...	1,353
Copyists' Establishments—				
Pay of Establishment ... ...Voted ...	4,200	4,541	4,936	5,527
Allowances ... ...*Charged* ...	*1,472*	*1,472*	*1,400*	*561*
Allowances ... ...Voted ...	24,809	25,959	21,920	27,040
Contingencies ... ...Voted ...	23,370	21,350	21,850	21,473

27—ADMINISTRATION OF JUSTICE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Process-serving Establishment—					
Pay of Establishment	Voted ...	69,646	68,000	72,480	66,147
Allowances	Voted ...	350	275	275	382
Contingencies	Voted ...	50	50	50	
Total ...		**70,046**	**68,325**	**72,805**	**66,529**
TOTAL—CIVIL AND SESSIONS COURTS	Voted ...	**3,89,309**	**3,84,504**	**4,18,072**	**4,29,244**
	Charged ...	*62,597*	*71,070*	*27,702*	
CRIMINAL COURTS.					
A—General Establishment—					
Establishment	Voted ...	30,730	29,640	31,260	30,544
Allowances	Voted ...	2,100	2,000	2,150	2,020
Contingencies	Voted ...	29,942	30,157	27,287	37,110
Compensation	Voted ...	4,600	4,585	5,300	
Total—A—Voted ...		**67,372**	**66,382**	**65,997**	**69,674**
B—Revision of Chaukidari Panchayats	Voted ...	104	90	104	
TOTAL—CRIMINAL COURTS—Voted ...		**67,476**	**66,472**	**66,101**	**69,674**
Pleadership and Mukhtearship Examination charges					
Contribution payable to the Government of Bihar towards the expenses of the Committee of Legal Education.					
Charges in England—					
Secretary of State—					
Law Charges	Voted ...			1,200	
High Commissioner—					
Sterling Overseas pay	*Charged* ...	*4,800*	*4,800*	*4,800*	
Total—Charges in England	Voted ...			1,200	
	Charged ...	*4,800*	*4,800*	*4,800*	
Loss or gain by Exchange					*—5*
TOTAL—27—ADMINISTRATION OF JUSTICE	Voted ...	**4,91,747**	**4,84,464**	**5,14,072**	**6,38,011**
	Charged ...	*2,24,397*	*2,77,370*	*2,33,452*	

27—ADMINISTRATION OF JUSTICE—Law Officers.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
High Court ...			*Contribution payable to the Government of Bihar for the High Court* Charged.	*1,50,000*	*1,95,000*	*1,95,000*	*1,05,000*
			Total—High Court—*Charged*...	**1,50,000**	**1,95,000**	**1,95,000**	**1,05,000**
Law Officers— A—Legal Remembrancer and High Court Pleaders.							
Pay of Officers (*Charged*).	1	1	*Advocate-General* ... Charged...	*6,000*	*5,500*	*5,500*	
			Total ...	**6,000**	**5,500**	**5,500**	
Pay of Officers ... (Voted.)	1	1	Government Advocates	**2,400**	**2,200**	**2,200**	
Pay of Establishment (Voted.)	1	1	Clerk	360			
			Special pay			770	
			Shorthand pay	480			
	2	2	Servants	288			
			Temporary Establishment				
			Leave salaries				
			Total—Voted ...	**1,128**	**901**	**770**	
Allowances (*Charged.*)			*Allowances*	*1,000*	*1,000*	*450*	
			Total—*Charged* ...	**1,000**	**1,000**	**450**	
Allowances (Voted)			Other allowances	3,480	3,433	1,500	2,118
			Total—Voted ...	**3,480**	**3,433**	**1,500**	**2,118**
Contingencies (Voted.)			Law charges (printing cost, etc., in Government cases).	100		100	
			Office expenses of Wards Estate ...	15		15	
			Other contingencies	2,685		3,000	
			Total—Voted ...	**2,800**	**2,800**	**3,115**	**2,442**
Contribution (Voted.)			Contribution payable to the Government of Bihar for services of Law Officers Voted.				5,000
			Total—A Voted ...	**9,808**	**9,334**	**7,585**	**9,560**
			Total—A *Charged* ...	*7,000*	*6,500*	*5,950*	
B—Mufassal Establishment.	6	6	Government Pleaders and Public Prosecutors	4,800		4,800	5,946
Pay of Establishment (Voted.)	4	4	Establishment allowances to Government Pleaders.	1,284		1,284	
			Total—Pay of Establishment—Voted ...	**6,084**	**6,084**	**6,084**	**5,946**
Allowances (Voted.)			Travelling allowance and Honoraria ...	1,005		1,098	986
			Fees to pleaders in criminal cases ...	16,471		12,875	
			Do. in civil suits	1,317		815	17,220
			Do. in pauper suits	207		217	
			Total—Allowances—Voted ...	**19,000**	**18,000**	**15,000**	**18,206**
Contingencies (Voted.)			Miscellaneous contingecies	70	70	80	386
			Total—B—Mufassal Establishment—Voted	**25,154**	**24,154**	**21,114**	**24,538**

27—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts.

Sub heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Civil and Sessions Courts. Pay of Officers—(*Charged.*)	1	2	*District and Sessions Judges*	*47,241*		*22,000*	
			Contribution for leave salaries	*7,884*		*4,302*	
			For pensionary Charges	*6 000*			
			Total—Pay of Officers—*Charged* ...	**61,125**	**69,598**	**26,302**	**1,85,594**
Pay of Officers (Voted.)	1		District and Sessions Judges			24,192	
			Special pay				
	5	6	Sub-Judges	60,044		47,880	
	16	19	Munsifs	82,336		97,450	
			Contribution on account of leave salaries of joint cadre officers.	1,140		3,166	
			Ditto Pensionary Charges ...	348			
			Deduct—Probable savings ...				
			Total—Pay of Officers—Voted ...	**1,43,868**	**1,41,329**	**1,72,688**	
Pay of Establishment (Voted.)	33	33	Establishment of District Judges—Clerks	25,815		27,546	
			Shorthand pay	1,020		720	
	24	24	Servants	3,620		3,736	
			Leave salaries	1,740			
			Temporary Establishment				
	15	17	Apprentices	3,960		3,600	
			Deduct—Probable savings				
			Total—Voted ...	**36,155**	**35,602**	**35,602**	
	27	27	Establishment of Subordinate Judges—Clerks	18,784		18,924	
			Shorthand pay	1,670		1,560	
	18	18	Servants	2,664		2,520	
			Temporary Establishment	2,544		1,290	
			Apprentices				
			Leave salaries				
			Deduct—Probable savings				
			Total—Voted ...	**25,662**	**25,781**	**24,294**	
	84	84	Establishment of Munsifs—Clerks	55,629		57,840	
	40	40	Servants	5,496		5,216	
			Speceal pay	180			
			Leave salaries				
			Temporary Establishment	897		1,171	
			Apprentices				
			Contribution to Madras for leave salaries ...			2,750	
			Deduct—Probable savings	—1,003		—3,000	
			Total—Voted ...	**61,199**	**61,617**	**63,977**	
			Total—Pay of Establishment—Voted ...	**1,23,016**	**1,23,000**	**1,23,873**	**1,21,167**

27—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Civil and Sessions Courts—*contd.*				Rs.	Rs.	Rs.	Rs.
Copyists' Establishment.	1	1	Superintendent 1 (60—80)	720			
Pay of Establishments. (Voted.)	3	2	Examiners 3 (35—40)	780		1,500	
	2	2	Readers 1 (25—30); 1 (23—28) ...	600		660	
	8	8	Copyists 10 (20); 3 (19)	1,920		1,896	3,900
			Leave salaries				
	1	1	Servants	180		180	
			Extra remuneration for additional copyists' work. Voted ...			700	1,627
			Total—Copyist Establishment ...	**4,200**	**4,541**	**4,936**	**5,527**
Allowances—(*Charged.*)			*Travelling allowance*	*800*	*800*	*800*	
			Contribution for passages of District Judges	*672*	*672*	*600*	*561*
			Total—Allowances—*Charged* ...	**1,472**	**1,472**	**1,400**	**561**
Allowances (Voted)			Travelling allowance	7,000		7,520	11,652
			Other allowances	200		200	15,388
			Remuneration to copyists	15,339		12,200	
			Grain compensation allowance				
			Allowance to jurors and assessors ...	2,270		2,700	
			Deduct—Probable savings			—700	
			Total—Allowances—Voted ...	**24,809**	**25,959**	**21,920**	**27,040**
Contingencies (Voted.)			Petty cotnstrucion and repairs	450		821	
			Maintenance of furniture	1,245		2,060	
			Rents, rate and taxes	4,850		4,556	
			Purchase of typewriters	350		800	
			Purchase of cycles			120	
			Service postage and telegrams	1,560		1,450	
			Miscellaneous contingencies	9,710		8,384	
			Purchase of mathematical instruments ...				
			Diet and travelling expenses of witnesses ...	4,880		3,274	
			Fees for custody of wills	10		10	
			Copying fees for obtaining copies of documents				
			Books and periodicals	290		350	
			Official Receivers Contingencies ...	25		25	
			Deduct—Probable savings				
			Total—Contingencies—Voted ...	**23,370**	**21,350**	**21,850**	**21,473**

27—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Process-serving Establishment.							
Pay of Establishment (Voted).	16	16	Nazirs, Deputy or naib-nazirs and clerks ...	25,240		18,955	
	86	87	Amins			13,788	
	304	297	Servants...	42,856		41,638	
			Temporary Establishment	600			
			Personal pay			49	
			Leave salaries	950			
			Deduct—Probable savings ...				
			Total—Pay of Establishment—Voted	69,646	68,000	72,480	66,147
Allowances (Voted.)			Travelling allowance	350		275	880
			Grain compensation allowance... ...				
			Other allowances...				2
			Total—Allowances—Voted	350	275	275	382
Contingencies (Voted.)			Contingencies ... ... Voted ...	50			
			Total—Contingencies ...	50	50	50	
			Total—Process-serving Establishment Voted.	70,046	68,325	72,805	66,529
			TOTAL—CIVIL AND SESSIONS COURTS. Voted ...	3,89,309	3,84,504	4,18,072	4,29,244
			TOTAL—CIVIL AND SESSIONS COURTS. *Charged* ...	*62,597*	*71,070*	*27,702*	

27—ADMINISTRATION OF JUSTICE—Criminal Courts.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			GENERAL ESTABLISHMENT.				
Criminal courts (Voted.)			Establishment of Honorary Magistrates—				
	5	5	Stationary Sub-Magistrates 5 (150—200)	10,260		11,400	
			Special pay 2 (45)	1,080		1,080	
	21	21	Clerks	11,719		13,044	
			Special pay	500		648	
			Temporary Establishment	999		120	
	5	5	Attenders	1,564		1,404	
	22	22	Servants	3,288		3,348	
			Special pay	120		216	
			Leave allowance	1200			
			Total—Establishment—Voted ...	**30,730**	**29,640**	**31,260**	**30,544**
Allowances (Voted.)			Travelling allowance of Honorary Magistrates and their establishment.	1,850		900	1,748
			Allowance to jurors and assessors ...				
			Travelling and other compensatory allowances.			1,000	
			Fees for post mortem examination ...	75		100	
			Rewards under the Gambling and Poison Acts.	105		70	
			Rewards under the Arms Act	70		100	
			Grain compensation allowance ...	...			
			Other allowances	...			272
			Deduct—Probable savings	...		—20	
			Total—Allowances, etc.—Voted ...	**2,100**	**2,000**	**2,150**	**2,020**
Contingencies (Voted.)			Petty construction and repairs ...	50		50	
			Miscellaneous contingencies ...	3,336		3,589	
			Charges in connection with fraudulent suits	5		5	
			Copying fees for obtaining copies of documents.	1,525		1,535	
			Diet and travelling allowance to witnesses	24,850		21,916	
			Rates and taxes	176		192	
			Other contingencies				
			Total—Contingencies—Voted ...	**29,942**	**30,157**	**27,287**	**37,110**
Compensations (Voted.)			Compensations to local bodies, forest panchayats and others in lieu of magisterial fines.	**4,600**	**4,585**	**5,300**	
			Total—General Establishment—Voted	**67,372**	**66,382**	**65,997**	**69,674**
			Revision of Chowkidari panchayat ...	**104**	**90**	**104**	
			Total—Criminal Courts—Voted ...	**67,476**	**66,472**	**66,101**	**69,674**

DEMAND No. 9

MAJOR HEAD—28—JAILS AND CONVICT SETTLEMENTS.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 2,81,771

Charged ... ... Rs. 2,300

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUTNED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
	Rs.	Rs.	Rs.	Rs.
JAILS.				
Major Head—Jails and Convict Settlements—				
Minor Head—Jails—				
Superintendence—				
Pay of establishment				111
Allowances				43
Contingencies				28
Total ..				**182**
A—Establishment—				
a. District and Special Jails—				
Pay of Officers ... ... *Charged* ...	*2,300*	*1,200*	*1,200*	
Pay of Officers ... ... Voted ...	1,900	3,000	3,000	4,150
Pay of Establishment ... ... Voted ...	63,998	62,095	69,908	62,937
Total { Voted ...	**65,898**	**65,095**	**72,908**	**67,087**
Total { *Charged* ...	*2,300*	*1,200*	*1,200*	
b. Subsidiary Jails—				
Pay of Officers ... ... *Charged* ...				
Pay of Officers ... ... Voted ...	3,000	3,000	3,360	3,249
Pay of Establishment ... ... Voted ...	44,416	43,360	41,750	39,264
Total ...	**47,416**	**46,360**	**45,110**	**42,513**
Total—A { Voted ...	**1,13,314**	**1,11,455**	**1,18,018**	**1,09,600**
Total—A { *Charged* ...	*2,300*	*1,200*	*1,200*	
B—Dietary Charges—				
a. District and Special Jails—				
Rations ... ... Voted ...	42,500	40,500	43,200	31,027
Contingencies ... ... Voted ...	1,000	1,200	900	
Total—*a*—Voted ...	**43,500**	**41,700**	**44,100**	**31,027**
b. Subsidiary Jails—				
Rations ... ... Voted ...	33,000	29,100	27,000	30,542
Contingencies ... ... Voted ...	500	300	200	
Total—*b*—Voted ...	**33,500**	**29,400**	**27,200**	**30,543**
Total—B—Voted ...	**77,000**	**71,100**	**71,300**	**61,570**
C—Hospital Charges—				
a. District and Special Jails ... ... Voted ...	5,400	6,700	6,910	3,139
b. Subsidiary Jails ... ... Voted ...	1,800	1,800	2,850	1,225
Total—C—Vtoted ...	**7,200**	**8,500**	**9,760**	**4,364**
D—Clothing and Bedding of Prisoners—				
District and Special Jails ... ... Voted ...	7,500	7,500	8,320	6,718
Subsidiary Jails ... ... Voted ...	3,000	3,000	800	3,250
				69
Total—D—Voted ...	**10,500**	**10,500**	**9,120**	**10,037**
E—Allowances—				
a. District and Special Jails—				
Travelling allowance ... ... Voted ...	1,600	1,600	1,500	1,829
Other allowances ... ... Voted ...	270	270	100	260
Tota —*a*—Voted ...	**1,870**	**1,870**	**1,600**	**2,089**
b. Subsidiary Jails—				
Travelling allowance ... ... Voted ...	1,200	1,300	750	1,201
Other allowances ... ... Voted ...	1,100	1,080	828	1,179
Total—*b*—Voted ...	**2,300**	**2,380**	**1,578**	**2,380**
Total—E—Allowances—Voted ...	**4,170**	**4,250**	**3,178**	**4,469**

28—JAILS AND CONVICT SETTLEMENTS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
F—Sanitation Charges—				
District and Special Jails ... ... Voted ...	1,700	1,700	1,660	1,243
Subsidiary Jails ... ... Voted ...	1,900	1,700	400	1,691
Total—F—Voted ...	3,600	3,400	2,060	2,934
G—Charges for moving Prisoners—				
District and Special Jails ... ... Voted ...	5,000	5,000	5,280	4,590
Subsidiary Jails ... ... Voted ...	4,500	4,100	1,800	3,828
Total—G—Voted ...	9,500	9,100	7,080	8,418
H—Contingencies—				
District and Special Jails ... ... Voted ...	17,000	17,000	20,820	15,134
Subsidiary Jails ... ... Voted ...	9,000	9,000	12,000	8,627
Total—H—Voted ...	26,000	26,000	32,820	23,761
I—Livestock, Tools and Plant—				
District and Special Jails ... ... Voted ...	2,000	1,500	1,620	746
Subsidiary Jails ... ... Voted ...	1,000	1,100	250	584
Total—I—Voted ...	3,000	2,600	1,870	1,330
J—Charges for Police custody ... ... Voted ...	3,115	3,035	3,000	3,000
K—Charges payable to other Governments ... ... Voted ...	7,000	15,500	28,000	32,337
L—Charges on account of persons detained under special Acts Voted ...	50	50	50	291
Total—Jails { Voted ...	2,64,449	2,65,540	2,81,256	2,62,293
Total—Jails { *Charged* ...	*2,300*	*1,200*	*1,200*	
Jail Manufactures—				
Establishment ... ... Voted ...	672	747	700	472
Allowances ... ... Voted ...				
District and Special Jails—Contingencies ... ... Voted ...	13,600	11,500	20,500	19,836
Subsidiary Jails—Contingencies ... ... Voted ...	3,050	2,780	1,800	2,958
Other manufactures ... ... Voted ...			...	
Total ...	17,322	15,027	23,000	23,266
Deduct—Credit to Jails—				
District and Special Jails			—11,000	—6,945
Subsidiary Jails			—700	—1,976
Total ...	...	...	—11,700	—8,921
Net—Total—Jail Manufactures—Voted ...	17,322	15,027	11,300	14,345
Charges in England—				
High Commissioner—				
Stores for India				
Total—*Charges in England* ...				
TOTAL—28—JAILS AND CONVICT SETTLEMENTS { Voted ...	2,81,771	2,80,567	2,92,556	2,76,637
TOTAL—28—JAILS AND CONVICT SETTLEMENTS { *Charged* ...	*2,300*	*1,200*	*1,200*	

28—JAILS AND CONVICT SETTLEMENTS—Jails.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A.—Establishment (*a*) District and Special Jails.	1	2	*Superintendent ... ...*	*2,300*		*1,200*	
Pay of Officers (*Charged*).			*Special pay ... ...*				
			Overseas pay				
			Total—Pay of Officers—*Charged* ...	**2,300**	**1,200**	**1,200**	
Pay of Officers (Voted).	3	2	Superintendents ... ... Voted ...	1,900		3,000	
			Special pay (allowance)				
			Total—Pay of Officers—Voted ...	**1,900**	**3,000**	**3,000**	**4,150**
Pay of Establishment (Voted)	11	14	Jailors, Assistant Jailors, Deputy Jailors and probationers.	18,300		20,119	
			Temporary Assistant Jailor	480		660	
	4	1	Clerical, Educational and Mechanical Establishment.	900		2,664	
			Warder Establishment—				
	157	157	Head Warders and Warders ...	32,640		34,020	
			Extra Warder	300		876	
	8	8	Temporary Warders	1,850		1,836	
	6	6	Medical Establishment	9,828		9,648	
			Leave salaries				
			Leave contribution to the Government of Madras.			85	
			Pension contribution to the Government of Madras.				
			Deduct—Probable savings	300			
			Total—Pay of Establishment Voted ...	**63,998**	**62,095**	**69,908**	**62,937**
(*b*) Subsidiary Jails.	7	8	Superintendents	3,000		3,360	
Pay of Officers (Voted).			**Total—Pay of Officers** Voted ...	**3,000**	**3,000**	**3,360**	**3,249**

28—JAILS AND CONVICT SETTLEMENTS—Jails—*concld.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment (Voted).	1	4	Temporary Jailors and Assistant Jailors ...	6,870		2,880	
	2	1	Deputy Jailors and Sub-Jailors ...	720		2,856	
	11	10	Clerical, Educational and Mechanical Establishment.	2,760		3,594	
			Leave Salaries	200			
	106	102	Warders Establishment—				
			Head Warders and Warders ...	23,568		23,580	
			Extra Warders	800		200	
	26	29	Temporary Warders	5,436		4,944	
	4	4	Medical Establishment	816		804	
	4	2	Temporary Medical Establishment ...	3,336 (for Temporary Medical Establishment, Compounder and Contribution of Madras for leave salary)			
			Compounder			1,476	
			Contribution of Madras for leave salary ...			1,176	
			Do Pensionary Charges			240	
			Total—Pay of Establishment—Voted ...	**44,416**	**43,360**	**41,750**	**39,264**
			TOTAL—ESTABLISHMENT Voted ...	**1,13,314**	**1,11,455**	**1,18,018**	**1,09,600**
			TOTAL—ESTABLISHMENT *Charged*	*2,300*	*1,200*	*1,200*	
E—Allowances (a) District and Special Jails (Voted).			Travelling allowance	1,600		1,500	1,829
			Grain compensation allowance				
			Other allowances	270		100	260
			Total—(a)—Voted ...	**1,870**	**1,870**	**1,600**	**2,089**
(b) Subsidiary Jails (Voted).			Travelling allowance	1,200		750	1,201
			Grain compensation allowance ...				
			Other allowances	1,100		828	1,179
			Total—(b)—Voted ...	**2,300**	**2,380**	**1,578**	**2,380**
			Total—Allowances—Voted ...	**4,170**	**4,250**	**3,178**	**4,469**

28—JAILS AND CONVICT SETTLEMENTS—Jail Manufactures.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Jail Manufactures Establishment (Voted).			Temporary Establishment, Central Jails, District and Special Jails.	672		100	472
	1	1	Factory Overseer			600	
			Total—Establishment—Voted ...	**672**	**747**	**700**	**472**
Contingencies (Voted.) (*a*) District and Special Jails (Voted).			Raw materials and stores	23,400		20,200	
			Machinery, tools and plant	200		100	
			Contingencies	500		200	
			Deduct—Credit to Jails	—10,500			
			Total—(*a*)—Voted ...	**13,600**	**11,500**	**20,500**	**19,836**
(*b*) Subsidiary Jails (Voted).			Raw materials and stores	4,500		1,700	
			Machinery, tools and plant	100		50	
			Contingencies	50		50	
			Deduct—Credit to Jail	—1,600			
			Total—(*b*)—Voted ...	**3,050**	**2,780**	**1,800**	**2,958**
			Total—Contingencies—Voted ...	**16,650**	**14,280**	**22,300**	**22,794**
			Total—Gross Jail Manufactures ...	**17,322**	**15,027**	**23,000**	**23,266**
			Deduct—Credit to Jails—District and Special Jails.			—11,000	—6,945
			Subsidiary Jails			—700	—1,976
			Total—Credit to Jails ...			**—11,700**	**—8,921**
			TOTAL—JAIL MANUFACTURES ...	**17,322**	**15,027**	**11,300**	**14,345**

DEMAND No. 10

MAJOR HEAD—29—POLICE.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 21,15,796

Charged ... ... Rs. 2,45,182

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate for 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.					
Pay of Officers	...*Charged* ...	*29,875*	*28,150*	*26,950*	*39,237*
Pay of Establishment	... Voted ...	19,810	20,270	17,000	14,989
Allowances	...*Charged* ...	*3,000*	*3,000*	*3,600*	
Allowances	... Voted ...	1,725	1,725	2,400	6,713
Contingencies	... Voted ...	5,945	7,000	7,030	9,722
Total—Superintendence—	Voted ...	**26,980**	**28,995**	**26,430**	**70,611**
	Charged	*32,875*	*31,150*	*30,550*	
DISTRICT EXECUTIVE FORCE.					
District Police—					
A—Pay of Officers	*Charged* ...	*1,39,370*	*1,25,270*	*1,13,500*	*1,24,677*
	Voted ...	20,500	38,672	23,600	
B—Police Force—					
Executive Subordinates	... Voted ...	4,52,434	4,63,165	4,74,600	7,48,511
Constabulary	... Voted ...	8,00,000	8,00,000	8,35,500	4,64,523
Total—B	Voted ...	**12,52,434**	**12,63,165**	**13,10,100**	**12,13,034**
C—Clerical Establishment	... Voted ...	70,506	70,000	69,200	68,838
D—Allowances	Voted ...	2,49,980	2,51,610	2,56,008	2,57,764
	Charged ...	*22,792*	*22,769*	*20,512*	*4,657*
E—Contingencies	... Voted ...	2,08,645	2 19,530	2,22,058	2,21,915
F—Hospital Charges—					
Pay of Officers	... Voted ...				
Pay of Establishment	... Voted ...	8,630	8,990	18,428	11,793
Allowances	... Voted ...	900	900	2,000	1,245
Contribution for treatment of Police patients	... Voted ...				
Contingencies	... Voted ...	7,520	10,400	8,400	7,758
Total—F	—Voted ...	**17,050**	**20,290**	**23,828**	**20,791**
Total—District Police—	Voted ...	**18,19,115**	**18,63,267**	**19,04,789**	**19,41,676**
	Charged ...	*1,62,162*	*1,48,039*	*1,34,012*	-
Other police	... Voted ...				
Deduct—Recoveries on account of cost of Police guards supplied to railways and other Governments and to the Irrigation Department.		—1,001	—1,061	—1,061	—4,317
Total—District Executive Force—	Voted ...	**18,18,114**	**18,62,206**	**19,03,728**	**19,37,359**
	Charged ...	*1,62,162*	*1,48,039*	*1,34,012*	

29—POLICE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Police Training Schools—				
Constables' Training School at Angul—				
Pay of officers ... ... Voted ...	360		180	
Pay of establishment ... ... Voted ...	19,284	10,500	8,051	
Allowances ... ... Voted ...	3,152	3,000	2,793	
Contingencies ... ... Voted ...	2,850	7,785	7,722	
Total—Constables' Training School at Angul Voted ...	**25,646**	**21,285**	**18,746**	
Contribution to other Governments—				
(1) For training of Assistant Superintendents of Police ... Voted ...	8,000	15,115	8,420	
(2) For training of Deputy Superintendents of Police ... Voted ...			1,252	
(3) For training of other police officers ... ... Voted ...	25,300	23,800	30,000	
(4) For training police constables ... ... Voted ...		12,272	18,760	22,240
Total—Voted ...	**33,300**	**51,187**	**58,432**	**22,240**
Total—Police Training Schools—Voted ...	**58,946**	**72,472**	**77,178**	**22,240**
Village Police—				
Sub-head—A—Village Police—				
Police Force ... ... Voted ...	35,770	35,770	35,000	34,647
Allowances ... ... Voted ...	1,100	1,000	1,000	895
Contingencies ... ... Voted ...	3,340	3,900	3,900	3,250
Total—A—Voted ...	**40,210**	**40,670**	**39,900**	**38,792**
Sub-head—B—Contribution to Chaukidari Funds for payment of rewards to chaukidars Voted.	1,000	800	1,000	400
Total—Village Police—Voted ...	41,210	**41,470**	**40,900**	**39,192**
Railway Police—				
Bengal-Nagpur Railway Police—				
Pay of Officers ... ... *Charged* ...	*12,525*	*12,000*	*12,000*	
Pay of Officers ... ... Voted ...	4,320	3,060	4,490	16,928
Police Force ... ... Voted ...	97,811	90,000	94,000	91,195
Leave and pension Contribution on account of curfew force ...				232
Clerical Establishment ... ... Voted ...	7,100	6,850	7,000	6,605
Allowances ... ... *Charged* ...	*900*	900	*1,200*	
Allowances ... ... Voted ...	12,070	10,500	10,800	11,471
Contingencies ... ... Voted ...	27,925	28,700	28,800	25,148
Total { Voted ...	**1,49,226**	**1,39,110**	**1,45,090**	} **1,51,579**
{ *Charged* ...	*13,425*	*12,900*	*13,200*	
Deduct— (*i*) Recoveries from the Government of Bengal	—38,484	—36,998	—58,815	—60,790
(*ii*) Recoveries from the Government of Bihar	—45,614	—47,550	—49,989	—49,276
Establishment, etc., charg s payable to Madras ... ... Voted ...	14,000	16,188	21,700	6,672
Ditto Ditto to C. P. ... ... Voted ...	6,866	7,000	13,866	1,314
Total—Railway Police { Voted ...	**91,044**	**77,750**	**71,852**	**49,499**
{ *Charged* ...	*13,425*	*12,900*	*13,200*	

29—POLICE.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Criminal Investigation Department—					
Pay of Officers	... *Charged*...	*12,800*	*15,475*	*15,000*	
Pay of Officers	... Voted ...	4,980	5,012	7,000	5,615
Police Force	... Voted ...	38,330	36,210	34,890	31,252
Clerical Establishment	... Voted ...	9,260	9,000	9,890	8,424
Allowances	... *Charged*...	*400*	*600*	*600*	
Allowances	... Voted ...	9,872	9,416	9,500	9,316
Contingencies	... Voted ...	9,250	10,872	10,872	10,875
Total—Criminal Investigation Department	Voted ...	**71,692**	**70,010**	**71,652**	**65,482**
	Charged ...	*13,200*	*16,075*	*15,600*	
General Police Fund	... ...		80,199		
Works (Original Works)	... Voted ...	3,000	1,000	3,000	1,460
Repairs	... ...				
	Total ...	**3,000**	**1,000**	**3,000**	**1,460**
Miscellaneous—					
Allowances for Indian Police Medal ...	... Voted ...	150	150	150	150
Allowances for the King's Police Medal or Bar ...	... Voted ...	660	660	660	690
Grants-in-aid	... Voted ...				
Contribution to General Police Fund ...	... Voted ...				
Miscellaneous	... ...	4,000	4,000	4,990	1,007
	Total—Miscellaneous—Voted ...	**4,810**	**4,810**	**5,800**	**1,847**
(1) Charges in England—					
High Commissioner—					
Leave salary	Voted ...		1,840	1,800	
	Charged ...		*40*		
Sterling Overseas pay	...*Charged* ...	*23,520*	*19,080*	*21,320*	
Total—*Charges in England*	Voted... ...		**1,840**	**1,800**	
	Charged ...	*23,520*	*19,120*	*21,320*	
Loss or gain by Exchange	...				—116
Total—29—Police ...	Voted ...	**21,15,796**	**22,40,752**	**22,02,340**	**21,87,574**
	Charged ...	*2,45,182*	*2,27,284*	*2,14,682*	

29—POLICE—Superintendence.

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (Charged items in italics.) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
Superintendence	1	1	*Inspector-General*	*29,875*	*28,150*	*24,550*	
Pay of Officers (*Charged*).	...		*Deputy Inspector-General*				*39,237*
	...		*Assistant to the Inspector-General* ...				
			Special pay			*2,400*	
			Total—Pay of Officers—*Charged* ...	*29,875*	*28,150*	*26,950*	*39,237*
Pay of Establishment (Voted.)	12	15	Clerks	15,500		14,530	
	10	10	Servants...	2,300		2,220	
	...		Sub-Inspectors				14,939
	...		Shorthand pay				
			Temporary Establishment	1,260			
			Leave salaries	250		250	
			Leave salary contribution				
			Total—Pay of Establishment—Voted ...	**19,310**	**20,270**	**17,000**	**14,939**
Allowances (*Charged*).			*Travelling allowance*	*3,000*	*3,000*	*3,600*	
			Other allowances...				
Allowances (Voted.)			**Total—Allowances—*Charged***	*3 000*	*3,000*	*3,600*	
			Travelling allowance	845		1,200	6,156
			Rewards	500		500	
			Grain compensation allowance				
			Other allowances	252		500	444
			Railway warrants	125		200	118
			Cost of passage granted under Subordinate Police Service Rules.				
			Total—Allowances—Voted ...	**1,725**	**1,725**	**2,400**	**6,713**
Contingencies (Voted.)			Maintenance of furniture	100		100	
			Petty repairs				
			Other contingencies...				
			Purchase of clothing	400		800	868
			Customs duty on imported stores				
			Rents, rates and taxes	110		110	
			Purchase of accoutrements				
			Rent of telephone lines	750		750	
			Miscellaneous contingencies	4,200		4,210	8,859
			Purchase of tents			730	
			Purchase of typewriters	385		400	
			Purchase of bicycles			180	
			Total—Contingencies—Voted ...	**5,945**	**7,000**	**7,030**	**9,722**
TOTAL—SUPERINTENDENCE.			Voted ...	**26,980**	**28,995**	**26,430**	**70,611**
			Charged ...	*32,875*	*31,150*	*30,550*	

29—POLICE—District Executive Force.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
District Police ... Pay of Officers (*Charged*).	8	8	*Superintendents and Assistant Superintendents.*	*81,520*	*67,254*	*83,734*	*1,24,677*
			Overseas pay				
			Special pay	*3,480*	*3,680*		
			Contribution for leave salary	*29,800*	*29,800*	*29,800*	
			Contribution for pensions	*24,570*	*24,570*		
			Deduct—Probable savings		*—34*	*—34*	
			Total—Pay of Officers—*Charged* ...	**1,39,370**	**1,25,270**	*1,13,500*	**1,24,677**
Pay of Officers (Voted.)	4	4	Deputy Superintendents	20,000		22,600	
			Special pay				
			Leave salaries drawn in India			1,000	
			Officers appointed to act in place of non-voted officers on leave or deputation.				
			Leave contribution to Madras and C.P. ...				
			Deduct—Probable savings				
			Total—Pay of Officers—Voted ...	**20,500**	**38,672**	**23,600**	
Police Force (Voted.)	206	306	Executive subordinates (including havildars-major.)	4,22,450		4,38,800	7,48,511
			Special pay	27,200		38,500	
			Temporary Force				
			Leave contribution to Madras and C.P. ...	8,184		7,600	
			Deduct—Probable savings	—5,400		—5,300	
			Total—Executive subordinates—Voted...	**4,52,434**	**4,63,165**	**4,74,600**	**7,48,511**
Constabulary (Voted.)	3359	3348	Constabulary (including Naiks, Lance Naiks and motor lorry drivers).	7,78,000		7,72,620	4,64,523
			Special pay	50,000		59,300	
			Temporary force			680	
			Contribution for leave salary and pensions.	16,680		28,500	
			Deduct—Probable savings	—39,680		—20,550	
			Total—Constabulary—Voted ...	**8,00,000**	**8,00,000**	**8,35,500**	**4,64,523**
			Total—Police Force—Voted ...	**12,52,434**	**12,63,165**	**13,10,100**	**12,13,034**
Clerical Establishment. (Voted.)	75	67	Clerks and muharrirs	52,000		52,738	68,838
			Special pay	4,524		4,794	
	2	2	Managers	4,660		4,570	
	6	6	Servants	888		888	
	4	5	Probationers	1,200		960	
	26	25	Fixed boat establishment	4,764		4,764	
			Leave salaries	164		186	
			Contribution for leave salary and pension ...	2,306			
			Shorthand pay			800	
			Total—Clerical Establishment—Voted ...	**70,506**	**70,000**	**69,200**	**68,838**

29—POLICE—District Executive Force—*contd.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
District Police —*contd.*				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged.*)			*Travelling allowance*	*17,500*		*16,000*	
			Other allowances			...	
			Contribution for passage of I.P.S. Officers...	*3,780*		*3,000*	*2,963*
			Contribution for Horse Saddlery Allowance to Bihar	*1,512*		*1,512*	*1,512*
			Payments on acconnt of medical treatment of British officers and of the Superior Civil services.				*182*
			Total—Allowances—*Charged* ...	**22,792**	**22,769**	*20,512*	**4,657**
Allowances (Voted.)			Travelling allowance	1,90,000	1,89,940	1,89,940	2,17,960
			Rewards to police officers for meritorious work.	2,500	2,500	3,000	1,528
			Railway warrants	28,000	28,000	30,000	29,288
			Grain compensation allowance ...			...	
			Other allowances and honoraria ...	22,230	22,000	27,000	38,998
			Cost of escort (way charges)	7,500	7500	7,500	
			Rewards to the public for useful help to the police.	1,700	1,700	1,900	
			Cost of passages granted under Bihar and Orissa (Subordinate Police) Passage Rules, 1927.		1,920	1,613	
			Recruiting charges			...	
			Rewards under Arms Act			...	
			Fees for training buglers	26	36	36	
			Fees for instruction in drill	14	14	14	
			Deduct—Probable savings	—2,000	—2,000	—5,000	
			Total—Allowances—Voted ...	**2,49,980**	**2,51,610**	**2,58,003**	**2,87,764**
Contingencies (Voted.)			Maintenance of furniture	2,000	2,000	2,000	
			Clothing	58,000	58.800	58,800	59,520
			Grants to athletic clubs	1,100	1,100	1,100	917
			Fees to the Examiner of Questioned Documents.	500	500	1,000	
			Customs duty on imported stores ...				
			Compensation for land taken for police buildings.	1 200	1,600	1,600	
			Petty construction and repairs	34,000	34,000	34,000	
			Contingencies for temporary force ...		20	63	
			Purchase of arms and accoutrements including Ordnance stores.	17,000	21,600	21,600	
			Purchase of tents	580	1,700	1,700	
			Cost of typewriters and duplicators ...	845	1,000	1,000	
			Purchase of bicycles	210	350	350	
			Books and periodicals	800	400	400	
			Miscellaneous contingencies	68,300	71,000	71,235	1,61,478

29—POLICE—District Executive Force—*contd.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
District Police—*contd.*				Rs.	Rs.	Rs.	Rs.
Contingencies—*contd.*			Rent of telephone lines	1,710	1,710	1,710	
			Purchase of motor lorries			...	
			Accommodation			...	
			Transport charges (bicycles and motor lorries).	5,100	5,000	4,800	
			Rents, rates and taxes	26,500	26,000	27,000	
			Elephant charges	800	1,750	3,700	
			Lump deduction	—10,000	—9,000	—10,000	
			Total—Contingencies—Voted ...	**2,03,645**	**2,19,530**	**2,22,058**	**2,21,915**
Hospital Charges	6	4	Sub-Assistant Surgeons	6,840		10,500	11,793
Pay of Establishment, (Voted)			Special pay			864	
	4	4	Compounders and dressers	1,790		1,728	
	2		Nursing Orderlies			312	
			Special pay			24	
			Temporary Establishment			...	
			Total—Pay of Establishment—Voted ...	**8,630**	**8,990**	**13,428**	**11,793**
Allowances (Voted.)			Travelling allowance	400		1,500	1,245
			Other allowances				
			Contribution for treatment of police patients	500		500	
			Total—Allowances—Voted ...	**900**	**900**	**2,000**	**1,245**
Contingencies (Voted.)			Maintenance of furniture	170		170	7,753
			Petty repairs			...	
			House rent			...	
			Cost of diet, etc., of patients	2,000		2,200	
			Medical stores	2,900		3,600	
			Other contingencies	2,450		2,430	
			Total—Contingencies—Voted ...	**7,520**	**10,400**	**8,400**	**7,753**
			Total—Hospital Charges—Voted ...	**17,050**	**20,290**	**23,828**	**20,791**
			Recoveries of cost of police guard supplied to railways, other Governments and Irrigation Department.	—1,061	—1,061	—1,061	—4,817
			Total District Executive Police { Voted...	**18,18,114**	**18,62,206**	**19,03,728**	**19,37,359**
			Charged	*1,62,162*	*1,48,039*	*1 34,012*	

29—POLICE—Police Training Schools.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Police Training School, Constables Training School at Angul.							
Pay of officers—Voted.	1	1	Special pay of Assistant Surgeon ...	360		180	
			Total—Pay of officers ...	**360**		**180**	
Pay of establishment.			Sergeant Major	3,000		1,500	
	4	4	Sub-Inspectors	5,520		1,680	
	11	11	Habildars and Constables	2,508		792 / 576	
	1	1	Accountant	1,008		180	
			Temporary establishment	6,252		2,808 / 17	
			Special Pay	996		498	
			Total—Pay of Establishment ...	**19,284**	**10,500**	**8,051**	
Allowances (Voted.)			Travelling Allowance	1,000	1,800	600	
			Other Allowances	2,052 (Other and Local Allowances)	1,100	2,193	
			Local Allowances				
			Railway Warrants	100	100		
			Total—Allowances ...	**3,152**	**3,000**	**2,793**	
Contingencies ...			Maintenance of furniture	50			
			Clothings	400	200		
			Grants to Atheltic Club	100			
			Petty constructions and repairs ...	500	2,000		
			Purchase of arms and Accountrements including ordinances stores.	700	700		
			Cost of typewriters and duplicators ...		385		
			Miscellaneous contingencies	1,100	4,500		
			Total—Contingencies—Voted ...	**2,850**	**7,785**	**7,722**	
			Total—C. T. School at Angul ...	**25,646**	**21,285**	**18,746**	

29—POLICE—Village Police.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Village Police ...	503	503	Chaukidars	35,770	35,770	35,000	
Police Force ... (Voted.)			**Total—Police Force** Voted ...	**35,770**	**35,770**	**35,000**	**34,647**
Allowances (Voted.)			Rewards to chaukidars and mukaddams in Sambalpur.	1,100	1,000	1,000	895
			Total—Allowances Voted ...	**1,100**	**1,000**	**1,000**	**895**
Contingencies ... (Voted.)			Contribution to the Banki Union Board ...			...	
			Office expenses and miscellaneous ...	3,340	3,900	3,900	3,250
			Total—Contingencies Voted ...	**3,340**	**3,900**	**3,900**	**3,250**
Contribution to Chaukidari Fund (Voted.)			Contribution to Chaukidari Fund for payment of reward to chaukidars.	1,000	800	1,000	400
			TOTAL—VILLAGE POLICE Voted ...	**41,210**	**41,470**	**40,900**	**39,192**

29—POLICE—Railway Police.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Bengal-Nagpur Railway Police.	1	1	*Superintendent ... ...*	*10,725*		*10,200*	
			Special pay	*1,800*		*1,800*	
Pay of Officers (*Charged.*)			**Total—Pay of Officers**—*Charged* ...	*12,525*	*12,000*	*12,000*	16,928
Pay of Officers ... (Voted.)	1	1	Deputy Superintendent	4,320		4,490	
			Total—Pay of Officers Voted ...	**4,320**	**3,060**	**4,490**	**16,928**
			Leave and pension contribution on amount of curfew force.				232
Police Force ... (Voted.)	30	31	Executive subordinates	44,770		44,000	
			Special pay	600		800	
	208	232	Constabulary	53,441		49,800	91.195
			Deduct—Probable savings	—1,000		—100	
			Total—Police Force Voted ...	**97,811**	**90,000**	**94,000**	**91,195**
Clerical Establishment (Voted.)	7	7	Clerks	6,692		6,592	
	1	1	Probationers	240		240	6,605
	1	1	Servants	168		168	
			Total—Clerical Establishment Voted ...	**7,100**	**6,850**	**7,000**	**6,605**
Allowances (*Charged.*)			*Travelling allowance ... ...*	*900*	*900*	*1,200*	
			Other allowances			...	
			Payment on account of medical treatment of British Officers of Superior Civil Service.			...	
			Total—Allowances—*Charged* ...	*900*	*900*	*1,200*	
Allowances (Voted.)			Travelling allowance	8,640		8,000	9,188
			Rewards	400		600	290
			Grain compensation allowance ...			...	
			Other allowances	2,628		1,800	1,670
			Railway warrants	400		400	828
			Fees for instruction in drill	2		...	
			Total—Allowances—Voted ...	**12,070**	**10,500**	**10,800**	**11,471**

29—POLICE—Railway Police—*concld.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Bengal-Nagpur Railway Police—*concld.*			Maintenance of furniture	150		300	
			Grants to athletic clubs	75		80	
			Clothing				3,128
Contingencies (Voted.)			Rents, rates and taxes	21,500		21,545	
			Rent of telephone lines	386		356	
			Miscellaneous contingencies	5,794		6,409	22,020
			Purchase of typewriters and duplicators ...			...	
			Arms and accoutrements	20		40	
			Purchase of bicycles			70	
			Petty construction and repairs ...			...	
			Total—Contingencies—Voted ...	**27,925**	**28,700**	**28,800**	**25,148**
			Total— Voted ...	**1,49,225**	**1,39,110**	**1,45,090**	**1,51,579**
			Total— *Charged* ...	*13,425*	*12,900*	*13,200*	
			Deduct—(*i*) Recoveries from the Government of Bengal.	—38,484	—36,998	—58,815	—60,790
			Deduct—(*ii*) Recoveries from the Government of Bihar.	—45,614	—47,550	—49,989	—49,276
			Contribution to the Government of Madras for policing Raipur-Vizianagram line.	14,000	16,168	21,700	6,672
			Contribution to the Government of Central Provinces.	6,836	7,000	13,866	1,314
			TOTAL—BENGAL-NAGPUR RAILWAY POLICE. Voted ...	**91,044**	**77,750**	**71,852**	*49,499*
			TOTAL—BENGAL-NAGPUR RAILWAY POLICE. *Charged* ...	*13,425*	*12,900*	*13,200*	

29—POLICE—Criminal Investigation Department.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Criminal Investigation Department. Pay of Officers—(*Charged.*)	1	1	*Assistant to Inspector-General and Superintendent, Criminal Investigation Department.*	10,400		*13,200*	
			Special pay	2,400		*1,800*	5,615
			Total—Pay of Officers—*Charged* ...	**12,800**	**15,475**	**15,000**	
Pay of Officers (Voted.)	1	1	Deputy Superintendent	4,080		6,100	
			Special pay	900		900	
			Total—Pay of Officers—Voted ...	**4,980**	**5,012**	**7,000**	**5,615**
Police Force (Voted.)	1	1	Reporters	1,200		1,200	
			Special pay	720		720	
	14	16	Executive subordinates	21,180		18,616	
	25	25	Constabulary	6,480		6,504	31,252
			Temporary force			...	
			Special pay	8,750		7,850	
			Deduct—Probable savings			...	
			Total—Police Force—Voted ...	**38,330**	**36,210**	**34,890**	**31,252**
Clerical Establishment (Voted.)	8	8	Clerks	8,780		9,290	
			Leave salaries	240		240	
			Personal pay	120		240	8,424
	1	1	Servants	120		120	
			Temporary Establishment				
			Total—Clerical Establishment—Voted ...	**9,260**	**9,000**	**9,890**	**8,424**

29—POLICE—Criminal Investigation Department—*concld.*

Sub-heads.	Strength.		Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	1937-38.	1938-39.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Criminal Investigation Department—*concld.*				Rs.	Rs.	Rs.	Rs.
Allowances (*Charged*).			*Travelling allowance*	*400*		*600*	
			Other allowances				
			Total—Allowances—*Charged* ...	*400*	*600*	*600*	
Allowances(Voted)			Travelling allowance	4,500	4,500	5,000	5,038
			Rewards for meritorious work	500	500	500	444
			Railway warrants	900	900	700	900
			Grain compensation allowance... ...			...	
			Allowance for temporary force			...	
			Other allowances	3,972	3,516	3,300	2,884
			Total—Allowances—Voted ...	**9,872**	**9,416**	**9,500**	**9,316**
Contingencies (Voted).			Maintenance of furniture	50		50	
			Cost on account of fraudulent civil suits ...	100		100	
			Petty repairs			...	
			Secret service money	4,000		4,000	2,800
			Clothings			...	658
			Rents, rates and taxes	900		732	
			Rent of telephone lines	200		200	
			Miscellaneous contingencies	3,850		4,500	7,337
			Contingencies for temporary force ...			...	
			Purchase of bicycles			260	
			Purchase of typewriters			380	
			Grants to athletic club	100		100	80
			Purchase of arms and accoutrements ...	50		50	
			Total—Contingencies Voted ...	**9,250**	**10,372**	**10,372**	**10,875**
			TOTAL—CRIMINAL INVESTIGATION DEPARTMENT. Voted ...	**71,692**	**70,010**	**71,652**	**65,482**
			Charged ...	*13,200*	*16,075*	*15,600*	

MAJOR HEAD—30—PORTS AND PILOTAGE.

(B—OTHER PORTS.)

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Establishment (Voted).			**PILOTAGE AND PILOT ESTABLISHMENT.**				
			Earnings and allowances of Pilots ...	50	50	50	20
			TOTAL—30—PORTS AND PILOTAGE } Voted ...	(*a*)50	50	50	20

DEMAND No. 11.

MAJOR HEAD—36—SCIENTIFIC DEPARTMENTS.

Estimate of the total grant reguired in 1938-39.

Voted ... ... Rs. 2,060

Charged ... ... Rs..........

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate. 1938-39.	Revised Estimate. 1937-38	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Grants-in-aid and Donations to Scientific Societies and Institutes Voted...	500	500	500	
Museums—				
Pay of Officers ... ... Voted ...				
Pay of Establishment ... ... Voted ...	504	300	605	90
Allowances ... ... Voted ...				
Contingencies ... ... Voted ...	1,056	2,340	2,340	63
Total—Museums—Voted ...	**1,560**	**2,640**	**2,945**	**153**
			...	
TOTAL—36—SCIENTIFIC DEPARTMENTS Voted ...	**2,060**	**3,140**	**3,445**	**153**

(*a*) Included under demand no. 26

DEMAND No. 12.
MAJOR HEAD—37—EDUCATION.

Estimate of the total grant—required in 1938-39.

Voted ... ... Rs. 24,63,519.

Charged ... ... Rs. 1,86,775.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY.				
(a) GRANTS TO UNIVERSITY.				
Contribution to Patna University—Voted—				
Recurring	2,000	2,000	2,000	2,000
Non-recurring				
Total—(a)—Voted ...	**2,000**	**2,000**	**2,000**	**2,000**
(b) GOVERNMENT ARTS COLLEGES.				
Pay of Officers ... ... *Charged* ...	*36,968*	*46,922*	*40,622*	*2,23,128*
Pay of Officers ... ... Voted ...	1,97,420	1,95,250	1,90,075	
Pay of Establishment ... ... Voted ...	21,800	21,500	21,748	21,221
Allowances ... ... *Charged* ...	*1,600*	*2,000*	*2,000*	*6,611*
Allowances ... ... Voted ...	4,180	3180	2,680	
Contingencies ... ... Voted ...	27,575	26,880	26,855	27,814
Total—(b) Voted ...	**2,50,975**	**2,46,810**	**2,40,858**	**2,78,774**
Total—(b) *Charged* ...	*38,568*	*48,922*	*42,622*	
(c) GRANTS TO NON-GOVERNMENT ARTS COLLEGES.				
Recurring				
Non-recurring				
Total—(c)—Voted ...				

37—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
(*d*) GOVERNMENT PROFESSIONAL COLLEGES.					
Training Colleges—					
Pay of Officers	Voted ...	6,816	6,812	10,400	8,565
Pay of Establishment	Voted ...	1,140	1,140	1,140	1,209
Allowances	Voted ...	500	555	655	319
Contingencies	Voted ...	3,165	3,015	3,090	4,281
Stipends	Voted ...	1,000	1,286	1,200	
Contribution to other Governments for training Oriya students	Voted ...	1,280	640	1,000	
Total—(d)—	Voted ...	13,901	12,948	17,485	14,354
TOTAL—A—UNIVERSITY ...	Voted ...	2,66,876	2,61,758	2,60,343	2,95,128
	Charged ...	*38,568*	*48,922*	*42,622*	
B.—SECONDARY.					
GOVERNMENT SECONDARY SCHOOLS.					
(*a*)—FOR BOYS.					
Pay of Officers	Voted ...	23,100	27,070	27,900	24,671
Pay of Establishment	Voted ...	1,26,168	1,24,870	1,26,473	1,22,340
Allowances	Voted ...	4,480	4,250	4,570	4,563
Contingencies	Voted ...	21,000	21,000	21,000	21,524
Total—(*a*)—	Voted ...	1,74,748	1,75,190	1,79,943	1,73,098
(*b*)—FOR GIRLS.					
Pay of Officers	Voted ...	10,740	10380	10,380	10,080
Pay of Establishment	Voted ...	41,680	38,300	37,895	36,615
Allowances	Voted ...	1,180	650	750	555
Contingencies	Voted ...	18,612	18,100	18,099	17,839
Total—(*b*)—	Voted ...	72,212	67,430	67,124	65,119
Total—Government Secondary Schools ...		2,46,960	2,42,620	2,47,067	2,38,217

37—EDUCATION.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
(a)—EUROPEAN AND ANGLO-INDIAN SCHOOLS.				
A—Recurring ... ... Voted ...	19,495	18,319	18,333	18,275
B—Non-recurring... ... ... Voted ...	2,000	2,000	2,000	6,090
Annual grant for minor projects ... ... Voted ...				
Grant for specific major projects ... ... Voted ...				
C—Provident fund for teachers in European schools ... Voted ...	175	157	75	
Total—(a)—Voted ...	**21,670**	**20,476**	**20,408**	**24.365**
(b) INDIAN SECONDARY SCHOOLS.				
A—Recurring—				
Recurring ... ... Voted ...			} 1,00,640	
Teaching ... ... Voted ...	1,03,250			94,692
Provident Fund... ... ... Voted ...				
Deduct—Probable savings				
Total—A—Voted ...	**1,03,250**	**1,01,249**	**1,00,640**	**94,692**
B—Non-recurring—				
Buildings				11,945
Equipments—				
Annual grant for minor projects ... ... Voted ...	5,000	6,000	6,000	
Grants for specific major projects ... ... Voted ...	3.249	7,965	7,965	
Total—B—Voted ...	**8,249**	**13,965**	**13,965**	**11,945**
C—PROVIDENT FUND FOR TEACHERS IN AIDED SCHOOLS ...	2,600	2,600	2,600	1,805
Total—(b)—Voted ...	**1,14,099**	**1,17,814**	**1,17,205**	**1,08,442**
Total—Direct Grants to Non-Government Secondary Schools.—Voted ...	**1,35,769**	**1,38,290**	**1,37,613**	**1,32,807**
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
Recurring	} 99,304	98,678	} 99,604	97.050
Teaching				300
Non-recurring				
Building				
Other grants				
Total—Grants to Local Bodies, etc.—Voted ...	**99,304**	**98,678**	**99,604**	**97,350**
Total—B—Secondary ... Voted ...	**4,82,033**	**4,79,588**	**4,84,284**	**4,633 74**

37—EDUCATION.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
C—PRIMARY.		Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRIMARY SCHOOLS.					
A—For Boys—					
Pay of Establishment	Voted ...	1,16,910	1,17,000	1,22,533	1,17,272
Allowances	Voted ...	500	500	1,000	15
Petty construction and repairs ... ... / Contingencies	Voted ...	9,750	10,100	12,641	12,053
Total—A—Voted ...		**1,27,160**	**1,27,600**	**1,36,174**	**1,29,340**
B—For Girls—					
Pay of Establishment	Voted ...	850	2,200	2,348	2,298
Allowances	Voted ...	15	15		
Contingencies	Voted ...	...	160	176	175
Total—B—Voted ...		**865**	**2,375**	**2,524**	**2,473**
Total—Government Primary Schools—Voted ...		**1,28,025**	**1,29,975**	**1,38,693**	**1,31,813**
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.					
A.—European and Anglo-Indian Primary Schools—					
Recurring	Voted ...	12,871		13,000	14,218
Non-recurring	Voted ...	250		250	
Provident Fund for teachers	Voted ...	25		25	
Total—A—Voted ...		**13,146**	**13,742**	**13,275**	**14,218**
B—Indian Primary Schools.					
Recurring	Voted ...				
School or teaching grants	Voted ...	87,940		87,940	98,085
Boarding grants	Voted ...	2,500		2,500	
Non-recurring	Voted ...	100		100	
Boarding	Voted ...				2,500
Other grants	Voted ...				
Total—B—Voted ...		**90 540**	**90.540**	**90,540**	**1,00,585**
Total—Direct grants to Non-Government Primary Schools.	Voted ...	**1,03,686**	**1,04,282**	**1,03,815**	**1,14,803**

37—EDUCATION.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.		Rs.	Rs.	Rs.	Rs.
(i) LOCAL BODIES—					
North Orissa—					
Recurring	Voted ...	6,17,138	6,11,983	6,08,640	5,91,751
Non-recurring	Voted ...	6,500			
South Orissa—					
Grants under section 37 of the Act VIII of 1920	*Charged* ...	*53,200*	*53,200*	*53,200*	*47,530*
Grants under proviso to section 37 of the Act VIII of 1920	(*Charged*.	*69,100*	*69,100*	*69,100*	*69,067*
Teaching	Voted ...	1,23,480	1,20,405	1,14,480	1,14,611
Manual training	Voted ...	200	200	200	152
Other grants	Voted ...				9
(ii) DISTRICT EDUCATIONAL COUNCILS—					
Teaching	Voted ...	1,69,000	1,69,000	1,69,000	1,69,000
Other grants	Voted ...	2,297	3,012	1,400	
(iii) PANCHAYATS—					
Teaching	Voted ...	220	220	220	
Total—Grants to Local Bodies for Primary Education.	Voted ...	**9,18,835**	**9,04,820**	**8,93,940**	**9,92,120**
	Charged ...	*1,22,300*	*1,22,300*	*1,22,300*	
Total—C—Primary	Voted ...	**11,50,546**	**11,39,077**	**11,36,453**	**12,38,736**
	Charged ...	*1,22,300*	*1,22,300*	*1,22,300*	
D—SPECIAL.					
GOVERNMENT SPECIAL SCHOOLS.					
A—REFORMATORY SCHOOL—					
Contribution to the Government of Bihar ...	Voted ...	3,767	3,534	2,841	3,259
Other expenditure	Voted ...	230	230	230	
Total—A—Voted ...		**3,997**	**3,764**	**3,071**	**3,259**
B—TRAINING SCHOOLS FOR MASTERS—					
Pay of Officers	Voted ...	3,840	3,428	4,028	3,850
Pay of Establishment	Voted ...	58,400	55,321	58,212	52,369
Allowances	Voted ...	2.550	2,140	1,520	1,202
Contingencies	Voted ...	8,540	8,470	8,296	52,352
Stipends	Voted ...	39,000	41,600	41,000	
Contribution to Madras Government for training Oriya students		240	240	100	
Total—B—Voted ...		**1,12,570**	**1,11,199**	**1,13,156**	**1,09,773**

37—EDUCATION.

Sub-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
C—TRAINING SCHOOLS FOR MISTRESSES—					
Pay of Establishment	Voted ...	17,663	18,580	19,450	18,582
Allowances	Voted	500	550	100	
Contingencies	Voted ...	4,980	4,940	4,989	8,109
Stipends	Voted ...	2,800	2,800	3,200	
Total—C—Voted	...	**25,943**	**26,870**	**27,739**	**26,691**
D—OTHER SCHOOLS—					
Pay of Establishment	Voted ...	16,795	15,800	16,192	15,405
Allowances	Voted ...	100	100	350	56
Contingencies	Voted ...	4,202	2,065	2,027	2,138
Total—D—Voted	...	**21,097**	**17,965**	**18,569**	**17,599**
Total—Government Special Schools—Voted	...	**1,63,607**	**1,59,798**	**1,62,535**	**1,57,322**
DIRECT GRANT TO NON-GOVERNMENT SPECIAL SCHOOLS.					
Recurring	Voted ...	24,882	24,882	24,882	25,043
Teaching	Voted ...				
Non-recurring	Voted ...	500	500	500	
Other grants	... ...				
Total—Direct Grants—Voted	...	**25,382**	**25,382**	**25,382**	**25,043**
Total—D—Special—Voted	...	**1,88,989**	**1,85,180**	**1,87,917**	**1,82,365**
E—GENERAL.					
DIRECTION.					
Pay of Officers	*Charged* ...	*21,541*	*21,538*	*21,550*	*24,509*
Pay of Officers	Voted ...	15,158	15,317	13,250	
Pay of Establishment	Voted ...	21,504	18,522	21,500	14,681
Allowances	*Charged* ...	*3,286*	*3,601*	*3,350*	*5,572* (Allowances, charged and voted)
Allowances	Voted ...	2,500	2,000	3,400	
Contingencies	Voted ...	3,755	3,580	3,400	3,553
Total—Direction...	Voted ...	**42,917**	**39,419**	**41,550**	**48,315** (Voted and Charged)
	Charged ...	***24,827***	***25,139***	***24,900***	

37—EDUCATION.

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
INSPECTION.				
A—European and Anglo-Indian Education—				
Contribution to the Government of Bihar in connection with the Inter-Provincial Board of European Education. Voted ...	203		203	203
Allowances ... ... Voted ...	275		150	
Allowances to lady inspectress of boarding schools for girls Voted ...			125	173
Total—A—Voted ...	**478**	**478**	**478**	**376**
B—Indian Education—				
Pay of Officers ... ... Voted ...	32,996	34,660	36,382	41,925
Pay of Establishment ... ... Voted ...	1,53,835	1,52,000	1,54,052	1,53,081
Allowances ... ... Voted ...	38,080	36,400	38,175	37,598
Contingencies ... ... Voted ...	15,305	14,970	14,937	20,056
Total—B Voted ...	**2,40,216**	**2,38,030**	**2,43,546**	**2,51,660**
C—District School Committee ... ... Voted ...	574	562	502	
Total—Inspection—Voted ...	**2,41,268**	**2,39,070**	**2,44,526**	**2,52,036**
SCHOLARSHIPS.				
A—European and Anglo-Indian Education—				
In Arts Colleges ... ... Voted ...	240		240	
In Professional Colleges ... ... Voted ...	240		240	
In Secondary schools ... ... Voted ...	2,400		2,400	
In Primary schools ... ... Voted ...	312		312	
In Special schools ... ... Voted ...				
Deduct—Probable savings				
Total—A—Voted ...	**3,192**	**2,657**	**3,192**	
B—Indian Education—				
In Arts Colleges ... ... Voted ...	13,851		12,968	9,850
In Professional Colleges ... ... Voted ...				
In Secondary schools ... ... Voted ...	21,521		14,698	17,524
In Primary schools ... ... Voted ...	7,186		9,700	155
In Special schools ... ... Voted ...	348		348	311
In Agency schools	...	...	...	6,506
State Scholarships payable in India ... Voted ...				
Deduct—Probable Savings	—3,500		—3,000	
Total—B—Voted ...	**39,406**	**34,841**	**34,709**	**34,346**
Total—Scholarships—Voted ...	**42,598**	**37,498**	**37,901**	**34,346**

37—EDUCATION.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
MISCELLANEOUS.	Rs.	Rs.	Rs.	Rs.
A—School Examination Board, etc.—				
Allowances ... ... Voted ...	800	500	1,000	
Contingencies ... ... Voted ...	300	300	300	300
Fees to selected Members of Text-Book Committee ... Voted ...	300	200	500	68
Fees to expert reviewers of Text-Books ... ... Voted ...	800	600	1,000	183
Total—A Voted ...	**2,200**	**1,600**	**2,800**	**551**
B—Sanskrit Association—				
Allowances ... ... Voted ...	550	500	500	515
Contingencies	...	...	...	100
Total—B Voted ...	**550**	**500**	**500**	**615**
C—Miscellaneous—				
Grants for encouragement of literature ... ... Voted ...	11,200	1,200	1,200	160
Remuneration to examiners ... ... Voted ...	6,950	6,900	6,000	4,755
Other examination charges ... ... Voted ...	2,600	2,600	2,000	1,769
Grant to Kalinga gymnasium	1,500	1,500		
Rewards and stipends to Sanskrit teachers and Tols and Maulavi Fazils. Voted ...				
Contribution to the Government of Bihar for the Madrasa Examination Board. Voted ...	200	200	200	
Miscellaneous charges ... ... Voted ...	500	500	500	114
Remuneration to reviewers of books published in the Province Voted	100	100	100	
Allowance to Medical Officers for attending hostels and educational institutions. Voted ...	4,900	4,800	4,600	4,498
Grants for zenana education ... ... Voted ...	1,272	1,272	1,272	1,152
Rewards for proficiency in oriental languages ... Voted ...				
Grants to Local bodies for Public libraries				778
Grant to the Provincial Boy Scouts Association ... Voted ...			2,000	2,000
Grant to the Girl Guides Association ... ... Voted ...			800	300
Other grants ... ... Voted ...	3,000	3,000	500	466
Total—C—Voted ...	**32,222**	**22,071**	**18,672**	**15,992**
D—Committees and Conferences—				
Allowances ... ... Voted ...	...	4,000		
Total—Miscellaneous ...	**34,972**	**28,172**	**21,972**	**17,158**
Total—E—General Voted ...	**3,61,755**	**3,44,159**	**3,45,949**	**3,51,855**
Total—E—General *Charged* ...	*1,24,827*	*25,139*	*24,900*	
Works ... ... Voted ...	9,000	13,200	9,000	8,500
CHARGES IN ENGLAND.				
High Commissioner—				
Loss or gain by Exchange...				—29
Leave salaries ... ... Voted ...	4,320	1,440	2,640	
Sterling overseas pay ... ... *Charged* ...	*1,080*	*2,120*	*2,120*	
Total—Charges in England Voted ...	**4,320**	**1,440**	**2,640**	
Total—Charges in England *Charged* ...	*1,080*	*2,120*	*2,120*	
TOTAL—37—EDUCATION Voted ...	**24,63,519**	**24,24,402**	**24,26,586**	**25,14,929**
TOTAL—37—EDUCATION *Charged* ...	*1,86,775*	*1,98,481*	*1,91,942*	

37—EDUCATION—A—University.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Government Arts Colleges.	2	2	*Principals, Professors and other teaching staff.*	*21,875*		*30,000*	
Pay of Officers (*Charged*).			*Overseas pay ... ...*				
			Special pay	*1,800*		*1,800*	
			Contribution on account of leave salaries of I. E. S. officer, payable to other Governments.	*6 993*		*8,822*	
			Contribution for pension	*6,300*			
			Deduct—Probable savings				
			Total—Pay of Officers—*Charged* ...	*36,968*	*46,922*	*40,622*	
Pay of Officers (Voted).	29	31	Principals, Professors and other teaching staff.	1.85,753		1,83,499	
			Special pay of Professor of Physics ...	600			
			Special pay for hostel superintendents ...	2,520		2,520	
			Contribution on account of leave salaries of I.E.S. officers.				
	4	4	Lecturers and Assistant Lecturers ...	7,254		7,056	
			Leave salaries	4,800			
			Deduct—Probable savings	—3,507		—3,000	
			Total—Pay of Officers—Voted ...	**1,97,420**	**1,95,250**	**1,90,075**	**2, 23,128**
Pay of Establishment (Voted).	5	5	Teachers, laboratory assistants, etc. ...	5,596		5,501	
			Shorthand pay	300		360	
			Special pay for Hostel Superintendent ...				
			Ditto for Students Information Bureau ...	120		110	
	11	11	Mechanics	5,277		5,262	
	8	8	Clerks and librarians	7,191		7,131	21,221
			Special pay for librarian				
	28	28	Servants	3,060		3,084	
			Temporary Establishment	300		300	
			Leave salary	400			
			Deduct—Probable savings	—504			
			Total—Pay of Establishment Voted ...	**21,800**	**21,500**	**21,748**	**21,221**
Allowances (*Charged*).			*Travelling allowance ... ...*	*1,600*	*2,000*	*2,000*	*6,431*
			Other allowances				*180*
			Total—Allowances—*Charged* ...	*1,600*	*2,000*	*2,000*	*6,611*
Allowances (Voted.)			Travelling allowance	3,000	3,000	2,500	
			Honoraria to outside lectures ...	1,000			
			Grain compensation allowance ...				
			Other allowances	180	180	180	
			Total—Allowances—Voted ...	**4,180**	**3,180**	**2,680**	
Contingencies (Voted).			Prizes, grants to athletic clubs and common room charges.	1,520		1,520	
			Purchase of apparatus and instruments and chemicals.	7,425		7,425	
			Purchase of books and periodicals including library charges.	4,305		3,755	
			Customs duty on imported stores ...	1,300		1,113	
			Freight on European stores	600		742	
			Miscellaneous contingencies	4,620		4,440	
			Purchase of bicycles	60			
			Students Information Bureau	100		100	

37—EDUCATION—A—University—*concld.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Government Arts Colleges—*concld.* Contingencies—*concld.*			Rents, rates and taxes	4,260		4,260	27,814
			Purchase of typewriters	385			
			Furniture maintenance	400		400	
			Laboratory contingencies	2,600		2,600	
			Total—Contingencies Voted ...	**27,575**	**26,880**	**26,355**	**27,814**
			Total—Government Arts Colleges. Voted ...	**2,50,975**	**2,46,810**	**2,40,858**	**2,78,774**
			Total—Government Arts Colleges. *Charged* ...	*38,568*	*48,922*	*42,622*	
Government Professional Colleges. Pay of Officers—(Voted).			Training Colleges—				
	2	2	Principals, Professors, etc. ...	6,216		12,900	8,565
			Special pay	600			
			Deduct—Probable savings ...			—2,500	
			Total—Pay of Officers Voted ...	**6,816**	**6,312**	**10,400**	**8,565**
Pay of Establishment.—(Voted).			Teachers				
	1	1	Clerk	540		540	1,209
	5	5	Servants	600		600	
			Total—Pay of Establishment ...	**1,140**	**1,140**	**1,140**	**1,209**
Allowances (Voted)			Travelling allowance	550	555	400	94
			Grain compensation allowance				
			Other allowances			255	255
			Total—Allowances—Voted ...	**500**	**555**	**655**	**349**
Contingencies—(Voted).			Furniture maintenance	50		25	
			Prizes, grants to athletic clubs and common room charges.	124		124	
			Purchase of apparatus, instruments and chemicals.	41		41	
			Purchase of books and periodicals including library charges.	400		400	
			Rents, rates and taxes	1,160		1,260	
			Miscellaneous contingencies	940		940	
			Do excersion	150			
			Boarding charges	300		300	
			Total—Contingencies Voted ...	**3,165**	**3,015**	**3,090**	**4,231**
			Stipend to pupil-teachers ... Voted ...	1,000	1,286	1,200	
			Contribution to Government of Madras for training Oriya students. Voted	1,280	640	1,000	
			Total—Government Professional Colleges. Voted	**13,901**	**12,948**	**17,485**	**14,354**

37—EDUCATION—B—Secondary.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Government secondary schools for boys.	5	5	Masters	23,100		27,900	24,671
			Special pay				
Pay of Officers—(Voted).			Leave salaries				
			Deduct—Probable savings				
			Total—Pay of Officers—Voted ...	**23,100**	**25,070**	**27,900**	**24,671**
Pay of Establishment—(Voted).	114	114	Teachers (non-gazetted)	1,12,361		1,12,175	
			Special pay	2,377		2,512	
	5	5	Clerks	2,619		2,631	
	24	24	Servants	2,952		2,948	
			Temporary establishment	2,160		2,067	
			Special pay to hostel superintendents ...	3,540		3,540	
			Special pay for librarians in Government high schools.	600		600	
			Leave salaries	1,559			
			Deduct—Probable savings	—2,000			
			Total—Pay of Establishment—Voted ...	**1,26,168**	**1,24,870**	**1,26,473**	**1,22,340**
Allowances (Voted).			Travelling allowance	1,800	1,570	1,950	1,946
			Grain compensation allowance ...				
			Other allowances	2,680	2,680	2,620	2,617
			Total—Allowances—Voted ...	**4,480**	**4,250**	**4,570**	**4,563**
Contingencies—(Voted).			Purchase of books and periodicals including library charges.	900		900	
			Purchase of apparatus, instruments and chemicals.	970		970	
			Prizes, grants to athletic clubs and common room charges.	2,300		3,207	
			Rents, rates and taxes	5,094		5,094	
			Miscellaneous contingencies	7,806		7,860	
			Maintenance of furniture	500		700	
			Purchase of bicycles	60		80	
			Purchase of typewriters	385		390	
			Petty construction and repairs	860		615	
			Boarding charges	2,125		2,186	
			Other Charges, travelling allowances, honoraria, etc.				
			Deduct—Probable savings			—1,002	
			Total—Contingencies—Voted...	**21,000**	**21,000**	**21,000**	**21,524**
			TOTAL—GOVERNMENT SECONDARY SCHOOLS FOR BOYS.	**1,74,748**	**1,75,190**	**1,79,943**	**1,73,098**

37—EDUCATION—B—Secondary—*concld.*

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
Government secondary schools for girls.	2	2	Masters and mistresses	9,540		9,180	
			Special pay	1,200		1,200	
Pay of Officers (Voted).			**Total—Pay of Officers**—Voted ...	**10,740**	**10,380**	**10,380**	**10,080**
Pay of Establishment (Voted).	44	49	Teachers (non-gazetted)	37,862		33,532	
	2	2	Clerks	1,255		1,243	
	14	15	Servants	1,800		1,680	
			Temporary Establishment	1,740		1,080	
			Special pay for Hostel Superintendent ...	240		240	
			Special pay for librarians in Government high schools.	120		120	
			Leave Salary	1,550			
			Deduct—Probable savings	—2,887			
			Total—Pay of Establishment—Voted ...	**41,680**	**38,300**	**37,895**	**36,645**
Allowances (Voted).			Travelling allowances	300	350	450	300
			Grain compensation allowance... ...				
			Other allowances	330	300	300	255
			Honorarium to the music teacher ...	550			
			Total—Allowances—Voted ...	**1,180**	**650**	**750**	**555**
Contingencies (Voted).			Purchase of books and periodicals including library charges.	530		460	
			Purchase of musical instruments ...	127			
			Prizes, grants to athletic clubs and common room charges.	479		451	
			Purchase of apparatus and instruments and chemicals.				
			Purchase of Furniture and apparatus ...	43		200	
			Rents, rates and taxes	1,820		1,701	
			Miscellaneous contingencies	14,063		13,737	
			Petty construction and repairs ...				
			Boarding charges	1,550		1,550	
			Total—Contingencies—Voted ...	**18,612**	**18,100**	**18,099**	**17,839**
			TOTAL—GOVERNMENT SECONDARY SCHOOLS FOR GIRLS. Voted ...	**72,212**	**67,430**	**67,124**	**65,119**

37—EDUCATION—C—Primary.

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
Government primary schools A—for boys.			Teachers	1,09,950		1,15,870	
			Special pay				
Pay of Establishment (Voted).			Clerks				
			Servants	168			
			Leave salaries	1,896		400	
			Temporary Establishment	4,758		6,263	
			Contribution to Madras for leave salary ...	91			
			Ditto for Pension	47			
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**1,16,910**	**1,17,000**	**1,22,533**	**1,17,272**

37—EDUCATION—C—Primary.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (Voted).			Travelling allowance	500		1,000	15
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	**500**	**500**	**1,000**	**15**
Contingencies (Voted).			Prizes, grants to athletic clubs and common-room charges.	300		300	
			Rents, rates and taxes	...		141	
			Miscellaneous contingencies ...	3,450		6,500	7,259
			Maintenance of furniture			...	
			Books and periodicals	1,500			
			Petty construction and repairs	4,500		5,700	4,794
			Other charges (gardening)				
			Total—Contingencies—Voted...	**9,750**	**10,100**	**12,641**	**12,053**
			Total—A—Government primary schools for boys.	**1,27,160**	**1,27,600**	**1,36,174**	**1,29,340**
Government primary schools B—for girls.	6	8	Masters and Pandits and special pay	825		1,698	2,298 (covers Masters and Pandits and special pay, Servant, Temporary Establishment, Leave salaries and Deduct—Probable savings)
	1		Servant			120	
Pay of Establishment (Voted).			Temporary Establishment			480	
			Leave salaries	25		50	
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**850**	**2,200**	**2,348**	**2,298**
Allowances (Voted).			Travelling allowance	15 (covers Travelling allowance, Grain compensation allowance and Other allowances)			
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	**15**	**15**		
Contingencies (Voted).			Prizes, grants to athletic clubs and common-room charges.			30	
			Rents, rates and taxes			86	
			Miscellaneous contingencies			60	
			Petty construction and repairs				
			Total—Contingencies—Voted ...	**...**	**160**	**176**	**175**
			Total—B—Government primary schools for girls.	**865**	**2,375**	**2,524**	**2,473**
			Total—Government primary schools Voted.	**1,28,025**	**1,29,975**	**1,38,698**	**1,31,813**

37—EDUCATION—D—Special.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Non-voted items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Training Schools for Masters.	1	1	Master (gazetted)	3,840		4,028	3,850
Pay of Officers (Voted).			**Total—Pay of Officers—Voted ...**	**3,840**	**3,428**	**4,028**	**3,850**
Pay of Establishment (Voted).	66	66	Teachers (non-gazetted), Pandits, Instructors	47,808		46,481	
	1	1	Clerk	540		540	
			Special pay for hostel Superintendents ...	900		900	
			Do for librarian	120		120	
			Do for Agency	2,538		2,520	52,369
			Personal pay	384		384	
			Leave salaries	1,023		1,806	
	9		Servants	1,428		1,424	
			Temporary Establishment	5,704		5,537	
			Deduct—Probable savings	—2,045		—1,500	
			Total—Pay of Establishment—Voted ...	**58,400**	**55,321**	**58,212**	**52,369**
Allowances (Voted).			Travelling allowance	1,685		695	395
			Grain compensation allowance ...				
			Other allowances	865		825	807
			Total—Allowances—Voted ...	**2,550**	**2,140**	**1,520**	**1,202**
Contingencies (Voted).			Furniture maintenance	450		450	

37—EDUCATION—D—Special.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Training Schools for Masters—*concld.* Contingencies—*concld.*			Purchase of apparatus and instruments and chemicals.	792		792	
			Purchase of books and periodicals including library charges.	615		615	
			Other charges (gardening)			100	
			Prizes, grants to athletic clubs and common-room charges.	825		858	
			Rents, rates and taxes	1,936		1,985	52,352
			Miscellaneous contingencies	3,082		3,206	
			Model allowance	100		100	
			Boarding charges	340		340	
			Petty constructions and repairs ...	900		400	
			Purchase of typewriter				
			Deduct—Probable savings				
			Total—Contingencies—Voted ...	**8,540**	**8,470**	**8,296**	**52,352**
			Stipends to pupil-teachers ... Voted ...	39,000	41,600	41,000	
			Contribution to Madras Government Voted...	240	240	100	
			TOTAL—TRAINING SCHOOLS FOR MASTERS.	**1,12,570**	**1,11,199**	**1,13,156**	**1,09,773**
Training Schools for Mistresses. Pay of Establishment (Voted).	18	18	Teachers (non-gazetted), Pandits and Instructors.	13,941		16,440	
	2	2	Clerks	1,174		1,162	
			Special pay of Hospital Superintendent ...	180		180	
			Personal pay	120		120	18,582
	4	4	Servants	607		588	
			Temporary Establishment	360		360	
			Leave salaries	100		600	
			Contribution to Madras Government for leave salaries.	671			
			Pension	510			
			Total—Pay of Establishment—Voted ...	**17,663**	**18,580**	**19,450**	**18,582**

37—EDUCATION—D—Special.

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
Training Schools for Mistresses—*concld.*			Travelling allowance	500	550	100	
Allowances (Voted).			**Total—Allowances—**Voted ...	**500**	**550**	**100**	
			Maintenance of furniture	200		200	
Contingencies (Voted).			Prizes, grants to athletic clubs and common-room charges.	99		99	
			Purchase of books and periodicals including library charges.	320		320	
			Rents, rates and taxes	1,803		1,800	
			Miscellaneous contingencies	1,785		2,006	
			Pay of menials			96	8,109
			Apparatus and materials	400			
			Boarding charges	320		300	
			Conductress' wages			168	
			Petty construction repairs	50			
			Deduct—Probable savings				
			Total—Contingencies—Voted ...	**4,980**	**4,940**	**4,989**	**8,109**
			Stipends to pupil-teachers Voted ...	**2,800**	**2,800**	**3,200**	
			TOTAL—TRAINING SCHOOLS FOR MISTRESSES.	**25,943**	**26,870**	**27,739**	**26,691**
Other Schools ...	13	14	Masters	14 625		14,332	
Pay of Establishment (Voted).			Temporary teachers				
			Special pay for hostel Superintendent ...	720		720	
			Special pay for Librarian	120		120	
	1	1	Clerk	540		540	
	4	5	Servants	590		480	
			Leave salaries	200			
			Total—Pay of Establishment—Voted ...	**16,795**	**15,800**	**16,192**	**15,405**
Allowances (Voted).			Travelling allowances	100	100	350	56
			Grain compensation allowance				
			Other allowances				
			Total—Allowances—Voted ...	**100**	**100**	**350**	**56**
Contingencies (Voted).			Prizes, grants to athletic clubs and common-room charges.	80		80	
			Purchase of apparatus, instruments and chemicals.				
			Purchase of books and periodicals including library charges.	300		300	
			Boarding charges	500		550	
			Rents, rates and taxes	577		589	
			Miscellaneous contingencies	2,745		508	
			Total—Contingencies—Voted ...	**4,202**	**2,065**	**2,027**	**2,138**
			TOTAL—OTHER SCHOOLS—Voted ...	**21,097**	**17,965**	**18,569**	**17,599**

37—EDUCATION—E—General.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics*).	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Direction	1	1	*Director of Public Instruction...* ...	*21,541*	*24,509*	*21,550*	
Pay of Officers—(*Charged*).			**Total—Pay of Officers—*Charged*** ...	*21,541*	*21,538*	*21,550*	*24,509*
Pay of Officers (Voted).	1	1	Inspectress of Schools	8,150		7,850	
	1	1	Personal Assistant and Registrar of Examinations.	5,928		5,400	
			Special pay of ditto	1,080			
			Total—Pay of Officers—Voted ...	**15,158**	**15,317**	**13,250**	
Pay of Establishment.	18	18	Clerks and typists	19,320		19,320	14,681
			Special pay				
			Shorthand pay	504		500	
	10	10	Servants	1,680		1,680	
			Leave salaries				
			Total Pay of Establishment—Voted ..	**21,504**	**18,522**	**21,500**	**14,681**
Allowances (*Charged*).			*Travelling Allowance*	*2,750*	*2,500*	*2,750*	
			Other allowances	*200*	*350*		
			Contribution for passage	*336*	*751*	*600*	*600*
			Total—Allowances—*Charged* ...	*3,286*	*3,601*	*3,350*	
Allowances (Voted).			Travelling allowance	2,500		3,400	
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	**2,500**	**2,000**	**3,400**	**5,572**
Contingencies (Voted).			Furniture maintenance	100	100	50	
			Purchase of books and periodicals including library charges.	150	150	150	
			Rents on telephones and liveries to peons ...	1,085	1,085	1,054	
			Miscellaneous contingencies	1,900	1,800	1,661	
			Purchase of typewriters — ...	460	385	385	
			Do. Bicycle	60	60	100	
			Total—Contingencies—Voted ...	**3,755**	**3,580**	**3,400**	**3,553**
			TOTAL—DIRECTION { Voted ...	**42,917**	**39,419**	**41,550**	**48,315**
			TOTAL—DIRECTION { *Charged* ...	*24,827*	*25,139*	*24,900*	

37—EDUCATION—E—General—*contd.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Inspection— B—Indian Education.	3	3	Inspectors, District Educational Officer, District Inspectresses.	15,342		19,405	
Pay of Officers (voted).	4	4	District Inspectors	16,574		16,727	41,925
			Leave salaries	1,080		250	
			Deduct—Payable savings				
			Total—Pay of Officers—Voted ...	**32,996**	**34,660**	**36,382**	**41,925**
Pay of Establishment (Voted).	11	11	Deputy Inspectors of Schools	22,100		22,584	
	1	1	Sub-Assistant Inspectress	900		840	
	1	1	Special Inspector for Muhammadan Education	1,536		1,536	
			Personal pay				
		1	Auditor of Accounts of Aided schools ...	715			
	2	2	Special Inspectors for depressed class education.	2,423		2,407	
	1	1	Inspector of Students' Residences ...	1,080		1,078	
	66	66	Sub-Inspectors	74,479		75,291	
			Special pay for Sub-Inspectors ...				
			Special pay for Inspector of Manual Training.				
	1	1	Inspecting Maulavis	709		698	1,53,081
	1	1	Inspector of Sanskrit Schools	2,880		2,880	
	64	64	Clerks and attenders	33,659		33,511	
			Shorthand pay	360		360	
	54	55	Servants...	8,319		8,124	
			Inspectors of Physical Education ...				
			Special Pay	2,994		3,339	
			Temporary Establishment	380		380	
			Leave salaries	3,620		1,079	
			Pension contribution	106			
			Leave salary contribution to Madras Government.	75			
			Deduct—Probable savings	—2,500			
			Total—Pay of Establishment—Voted ...	**1,53,835**	**1,52,000**	**1,54,052**	**1,53,081**

37—EDUCATION—E—General—*contd.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Inspection—*contd.* Allowances (Voted).			Travelling allowance	37,680		37,675	34,421
			Grain compensation allowance				
			Other allowances	400		500	2,177
			Total—Allowances—Voted ...	**38,080**	**36,400**	**38,175**	**36,598**
Contingencies (Voted).			Furniture maintenance	425		447	
			Other contingencies and Magic Lantern Lectures.				
			Purchase of books and periodicals including library charges.	348		355	
			Purchase of typewriter	385		385	
			Purchase of bicycles			85	20,065
			Service postage and telegrams				
			Rents, rates and taxes	2,134		3,127	
			Miscellaneous contingencies	9,607		9,138	
			Boarding charges of Students' Residence Committee.	1,406		1,400	
			Total—Contingencies—Voted ...	**15,305**	**14,970**	**14,937**	**20,056**
			Total—B—Voted ...	**2,40,216**	**2,38,030**	**2,43,546**	**2,51,660**
District School Committee (Voted).	1	1	Clerk	474		462	
			Travelling allowance	60			
			Contingencies	40		40	
			Total—District School Committee—Voted	**574**	**562**	**502**	

37—EDUCATION—E—General—*concld.*

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
Miscellaneous—School Examination Board, Text-Book Committee, Board of Secondary Education and Selection Board.							
Allowances (Voted).			Travelling allowance	800	500	1,000	
			Other allowances				
			Total—Allowances—Voted ...	800	500	1,000	
Contingencies (Voted).			Furniture maintenance				300
			Miscellaneous contingencies	300		300	
			Total—Contingencies—Voted ...	300	300	300	300
			Fees to selected members of Text-Book Committee. Voted.	800	200	500	68
			Fees to Expert Reviewers of Text-Books Voted.	800	600	1,000	183
			Total—School Examination Board, etc. Voted	2,200	1,600	2,800	551
Sanskrit Association, Governing Bodies of Sanskrit Colleges.							
Allowances (Voted).			Travelling allowance	550	500	500	515
			Other allowances				100
			Total—Allowances—Voted ...	550	500	500	615
Contingencies (Voted).			Contingencies ... ... Voted ...				
Contributions (Voted).			Contribution to other Governments for training.				
			Contribution to other Governments for Examinations.				
			Total—Contributions—Voted ...				
			Total—Sanskrit Association, etc. Voted.	550	500	500	615

DEMAND No. 13.

MAJOR HEAD—38—MEDICAL.

Estimate of the total grant required in 1938-39.

Voted ...	...	Rs. 7,69,608
Charged ...	...	Rs. 88,742

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT.					
A—Superintendence—					
Pay of Officers	*Charged* ...	*35,113*	*34,423*	*32,427*	*28,358*
Pay of Officers	... Voted ...	6,480	4,215	4,885	
Pay of Establishment	... Voted ...	24,340	23,179	18,941	13,942
Allowances	*Charged* ...	*3,000*	*3,000*	*3,692*	*4,796*
Allowances	... Voted ...	1,400	800	1,711	
Contingencies	... Voted ...	5,000	5,200	5,000	5,184
Total—A	Voted ...	**37,220**	**33,394**	**30,537**	**52,280**
	Charged ...	*38,113*	*37,423*	*36,119*	
B—District Medical Officers—					
Pay of Officers	*Charged* ...	*30,061*	*16,064*	*29,582*	
Pay of Officers	... Voted ...	63,350	70,046	54,542	69,929
Pay of Establishment	... Voted ...	13,788	14,623	17,840	20,935
Allowances	*Charged* ...	*3,288*	*1,544*	*2,950*	
Allowances	... Voted ...	6,600	7,300	8,300	6,937
Contingencies	... Voted ...	4,500	4,800	5,000	4,805
Total—B	Voted ...	**88,233**	**96,769**	**85,682**	**1,02,606**
	Charged ...	*33,349*	*17,608*	*32,532*	
C—Reserve Medical Subordinates—					
Pay of Officers	... Voted ...	10,000	9,600	11,000	7,971
Pay of Establishment	... Voted ...	18,000	18,000	23,800	16,985
Allowances	... Voted ...	4,000	4,000	4,000	5,102
Training of Officers	... Voted ...	2,480	1,805	2,900	550
Deduct—Probable savings	...				
Total—C—Voted ...		**34,480**	**33,405**	**41,700**	**30,608**
TOTAL—MEDICAL ESTABLISHMENT	Voted ...	**1,59,938**	**1,63,568**	**1,57,919**	**1,85 494**
	Charged ...	*71,462*	*55,031*	*68,651*	

38—MEDICAL—*Continued.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
HOSPITALS AND DISPENSARIES.				
A—Mufassal Hospitals and Dispensaries—				
Pay of Officers ... ... Voted ...	24,810	24,732	37,150	35,545
Pay of Establishment ... ... Voted ...	1,42,435	1,56,208	1,74,259	1,60,551
Allowances ... ... Voted ...	16,610	16,000	17,370	16,098
Contingencies ... ... Voted ...	1,19,039	1,27,149	1,15,429	1,11,043
Deduct—Establishment charges recoverable from the Central Government.	—1,432	—1,432	—1,228	—1,432
Total—A Voted ...	**3,01,462**	**3,22,657**	**3,42,980**	**3,21,805**
B—Grants to Hospitals and Dispensaries—				
Recurring grants to District Boards for medical relief (includes maintenance grants in South Orissa). Voted	95,050	1,09,326	1,09,326	87,795
Grants for equipment ... ... Voted ...	800	800	800	798
Grants to ordinary hospitals ... ... Voted ...	1,965	1,965	1,905	2,565
Grants to hospitals in Government Estates ... ... Voted ...	120	120	120	120
Grants to leper asylums ... ... Voted ...	14,000	13,425	13,425	13,820
Grants to private institutions (Mission Hospital at Serango in Ganjam Agency and Baptist Mission Hospital for Women and Children at Berhampur). Voted	3,250	3,250	1,250	1,000
Grants for the treatment of venereal diseases ... Voted ...	1,200	1,200	1,200	
Grants for the treatment of Kala-Azar ... ... Voted ...				
Grants to local bodies for construction of dispensaries ... Voted ...	1,028	2,050	2,050	
Grants to local bodies for treatment of lepers ... ... Voted ...	2,700	5,400	2,700	
Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries. Voted	9,900	5,700	8,150	3,741
Total—B Voted ...	**1,30,013**	**1,43,236**	**1,40,926**	**1,09,839**

38—MEDICAL.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-87.
	Rs.	Rs.	Rs.	Rs.
C—Other charges				
(*a*) Government Medical Officers employed in institutions under the control of local bodies—				
(1) Taluk headquarters institutions—				
Pay of Officers ... ... Voted ...			5,280	3,608
Pay of Establishment ... Voted ...	19,058	19,515	21,280	21,525
Allowances ... ... Voted ...	1,200	2,200	1,600	1,164
Total—(1)—Voted ...	**20,258**	**21,715**	**28,060**	**26,292**
(2) Other institutions—				
Pay of Officers ... ... Voted ...				
Pay of Establishment ... Voted ...	1,560	3,887	8,486	7,719
Allowances ... ... Voted ...	50	200	300	
Total—(2)—Voted ...	**1,610**	**4,087**	**8,786**	**7,719**
Total—(*a*) ...	**21,868**	**25,802**	**36,846**	**34,011**
(*b*) Itki Sanatorium—				
Contribution payable to the Government of Bihar—Voted ...	1,000	1,300	1,300	700
Total—(*b*)—Voted ...	**1,000**	**1,300**	**1,300**	**700**
Total—C—Voted ...	**22,868**	**27,102**	**38,146**	**34,711**
TOTAL—HOSPITALS AND DISPENSARIES—Voted ...	**4,54,343**	**4,92,995**	**5,22,052**	**4,66,355**
GRANTS FOR MEDICAL PURPOSES ... ... Voted ...	7,425	4,470	6,075	4,700
TOTAL—GRANTS FOR MEDICAL PURPOSES—Voted ...	**7,425**	**4,470**	**6,075**	**4,700**
MEDICAL COLLEGES AND SCHOOLS.				
A—Medical College—				
Scholarships ... ... Voted ...	2,660	2,760	2,580	2,518
Contribution payable to Bihar Government for the Prince of Wales Medical College, Patna. Voted	51,261	60,031	75,075	40,425
Total—A ...	**53,921**	**62,791**	**77,655**	**42,938**
B—Medical Schools—				
Pay of Officers ... ... *Charged* ...	*2,400*	*2,400*	*2,400*	31,457
Pay of Officers ... ... Voted ...	31,606	29,500	32,879	
Pay of Establishment ... ... Voted ...	12,107	12,200	11,692	11,585
Allowances ... ... *Charged* ...				
Allowances ... ... Voted ...	1,400	1,200	1,700	2,200
Contingencies ... ... Voted ...	11,545	12,000	12,000	10,244
Scholarships ... ... Voted ...	2,560	2,560	3,252	2,174
Charges on account of professional control of institution of Indian medicine of this province by the Principal of the Indian Medical School, Madras. Voted ...	700	700		
Total—B { Voted ...	**59,918**	**58,160**	**61,023**	**57,660**
Total—B { *Charged* ...	*2,400*	*2,400*	*2,400*	
TOTAL—MEDICAL COLLEGES AND SCHOOLS { Voted ...	**1,13,839**	**1,20,951**	**1,38,678**	**1,00,598**
TOTAL—MEDICAL COLLEGES AND SCHOOLS { *Charged*	*2,400*	*2,400*	*2,400*	

38—MEDICAL.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
MENTAL HOSPITAL.	Rs.	Rs.	Rs.	Rs.
Charges payable to the Board of Trustees, Ranchi European Mental Hospital. *Charged*	*6,000*	*4,344*	*6,116*	*6,310*
Contribution payable to other Governments for sharing Indian Mental Hospital. Voted	23,063	29,706	28,935	14,000
TOTAL—MENTAL HOSPITAL Voted ...	**23,063**	**29,706**	**28,935**	**20,310**
Charged ...	*6,000*	*4,344*	*6,116*	
CHEMICAL EXAMINER.				
Fees payable to other Governments for chemical examination—Voted ...	6,400		11,000	6,384
Total—Voted ...	6,400		11,000	6,384
Charges in England— High Commissioner—				
Sterling Overseas pay ... ... *Charged* ...	*7,680*	*4,160*	*8,800*	
Stores for India ... ... Voted ...	4,600	3,200	3,200	
Leave salary ... ... *Charged* ...	*1,200*	*3,600*		
Total—Charges in England Voted ...	**4,600**	**3,200**	**3,200**	
Charged ...	*8,880*	*7,760*	*8,800*	
Loss or gain by Exchange...				—44
TOTAL—38—MEDICAL Voted ...	**7,69,608**	**8,14,890**	**8,67,859**	**7,82,186**
Charged ...	*88,742*	*69,535*	*85,967*	

38—MEDICAL—Medical Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Superintendence	1	1	*Director of Health and Prisons Services 1 (2,300—50—2,500).*	*28,707*		*28,107*	
Pay of Officers—(*Charged*)			*Deputy Director of Hospitals 1 (1,500—60—1,800).*				
			Contribution for leave salary of I. M. S. Officers	*4,306*		*4,320*	
			Ditto for pension	2,100			
			Total—Pay of Officers—*Charged* ...	*35,113*	*34,423*	*32,427*	*28,358*
Pay of Officers—(Voted).	1	1	Personal Assistant	3,780		3,660	
	1	1	Provincial Leprosy Relief Officer ...	2,700		1,225	
			Total—Pay of Officers—Voted	**6,480**	**4,215**	**4,885**	
Pay of Establishment. (Voted).	22	24	Clerks	20,500		15,070	
	10	10	Servants	1,560		1,947	
			Leave salaries	1,800		1,000	
			Special pay (shorthand pay)	480		924	
			Total—Pay of Establishment—Voted	**24,340**	**23,179**	**18,941**	**13,942**
Allowances—(*Charged*)			*Travelling allowance*	*3,000*		*3,500*	*4,791*
			Other allowances			*192*	*5*
			Fees for the members of the Medical Board for examining candidates for all-India Services.				
			Total—Allowances—*Charged* ...	**3,000**	**3,000**	**3,692**	**4,796**

38—MEDICAL—Medical Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936 37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Superintendence—*concld.*			Travelling allowance	1,400		1,515	
Allowances (Voted)			Grain compensation allowance ...			196	
			Other allowances				
			Fees for the members of the Medical Board for examining candidates for all-India Services.				
			Total—Allowances ... Voted ...	**1,400**	**800**	**1,711**	
Contingencies—(Voted).			Medical stores	5,000		5,000	5,184
			Miscellaneous contingencies				
			Total—Contingencies—Voted ...	**5,000**	**5,200**	**5,000**	**5,184**
			TOTAL—SUPERINTENDENCE. Voted ...	**37,220**	**33,394**	**30,537**	**52,280**
			Charged ...	*38,113*	*37,423*	*36,119*	
DISTRICT MEDICAL OFFICERS.	2	2	*Surgeons*	*18,450*	*10,000*	*25,104*	
Pay of Officers (*Charged.*)			*Overseas pay*				
			Contribution on account of leave salaries payable to other Governments.	*5,171*	*2,698*	*4,478*	
			Ditto for pension	*6,440*	*3,360*		
			Total—Pay of Officers (*Charged*) ...	*30,061*	*16,064*	*29,582*	
Pay of Officers ... (Voted).	3	4	Surgeons	33,452		28,208	
	6	7	Assistant Surgeons	23,628		25,379	
			Special pay	1,770		960	
			Leave salaries	4,500			
			Uncovenanted Medical Officers ...				
			Temporary Assistant Surgeons ...				
			Deduct—Probable savings				
			Total—Pay of Officers—Voted ...	**63,350**	**70,046**	**54,542**	**69,929**

38—MEDICAL—Medical Establishment—*concld.*

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
District Medical Officers—*concld.*	2	3	Sub-Assistant Surgeon	3,600		3,240	13,299
Pay of Establishment (Voted).			Special pay	984		564	
	12	12	Clerks	7,360		7,228	
			Leave salaries	200		200	
	10	10	Servants	1,284		1,284	
			Temporary Establishment	360			
			Contribution to Madras for leave salary ...				
			Contribution to Madras pensionary charges			5,324	7,636
			Total—Pay of Establishment—Voted ...	**13,788**	**14,623**	**17,840**	**20,935**
Allowances (*Charged*).			*Travelling allowance*	*2,000*		*1,800*	
			Contribution for passage	*1,288*		*1,150*	
			Total—Allowances—*Charged* ...	*3,288*	*1,544*	*2,950*	
Allowances (Voted.)			Travelling allowance	6,300		8,000	6,895
			Grain compensation allowance... ...				
			Other allowances	300		300	42
			Total—Allowances—Voted ...	**6,600**	**7,300**	**8,300**	**6,937**
Contingencies (Voted).			Rents, rates and taxes	146		550	
			Miscellaneous	3,454		3,500	
			Medical stores	900		950	
			Total—Contingencies—Voted ...	**4,500**	**4,800**	**5,000**	**4,805**
			TOTAL—DISTRICT MEDICAL OFFICERS. Voted	**88,238**	**96,769**	**85 682**	**1,02,606**
			TOTAL—DISTRICT MEDICAL OFFICERS. *Charged* ...	*33,349*	*17,608*	*32,532*	
RESERVE MEDICAL SUBORDINATES. Pay of Officers (Voted).	5	2	Assistant Surgeons	10,000		11,000	
			Deduct—Probable savings				
			Total—Pay of Officers—Voted ...	**10,000**	**9,600**	**11,000**	**7,971**
Pay of Establishment (Voted).	19	18	Sub-Assistant Surgeons	18,000		23,800	
			Total—Pay of Establishment—Voted ...	**18,000**	**18,000**	**23,800**	**16,985**
Allowances (Voted.)			Travelling allowances	3,000		3,000	4,289
			Other allowances	1,000		1,000	813
			Total—Allowances—Voted ...	**4,000**	**4,000**	**4,000**	**5,102**
Training of officers (Voted).			Training of Officers	2,480	1,805	2,900	550
			Total—Training of Officers—Voted ...	**2,480**	**1,805**	**2,900**	**550**
			Deduct—Probable savings				
			TOTAL—RESERVE MEDICAL SUBORDINATES—Voted.	**34,480**	**33,405**	**41,700**	**30,608**

38—MEDICAL—Hospitals and Dispensaries.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Mufassal Hospitals and Dispensaries.	1		Civil Surgeon			6,810	
	7	7	Assistant Surgeons	21,410		30,340	
		1	Lady Assistant Surgeon	2,200			
Pay of Officers (Voted).	1	1	Deputy Superintendents	1,200		1,200	
			Deduct—Probable savings			—1,200	
			Total—Pay of Officers Voted ...	**24,810**	**24,732**	**37,150**	**35,545**
Pay of Establishment (Voted).	15	49	Sub-Assistant Surgeons and their allowances	58,195		85,631	
	2	3	Women Sub-Assistant Surgeons ...	2,340		13,608	
			Special pay	12,936			
			Clerks and typists	1,854		1,695	
	4	5	Lady doctors (including women apothecaries).	150		1,800	
	1	1	Maternity supervisors	1,800		1,800	
	1	1	Compounders, dressers, etc.	20,516		22,800	
	51	52	Special pay	2,628			
			X-Ray mechanics	870		780	1,58,147
	2	2	Matrons, Nurses and Sisters	18,695		18,495	
	29	31	Special pay	600			
		1	Store Keeper	385			
	7	8	Midwives	4,278		4,200	
			Do. Temporary			330	
			Special pay	492		149	
	90	87	Servants (including nursing orderlies) ...	12,968		13,456	
	11	11	Totis (including women Totis) ...	1,464		1,464	
			Bonus to Totis	264		264	
			Leave salaries	2,000		2,061	
			Temporary establishment for leprosy treatment and propaganda.				
			Temporary house physicians and house surgeons.				
			Deduct—Probable savings				
			Contribution to Madras for leave salary ...			5,726	2,404
			Total—Pay of Establishment—Voted ...	**1,42,435**	**1,56,208**	**1,74,259**	**1,60,551**
Allowances (Voted.)			Travelling allowance	10,000		10,000	10,162
			Other allowances and Honoraria (including X-Ray, house rent, Ration and Dhobi allowances and uniform allowances to Nurses and Midwives).	6,610		7,370	5,936
			Grain compensation allowance				
			Total—Allowances—Voted ...	**16,610**	**16,000**	**17,370**	**16,098**

38—MEDICAL—Hospitals and Dispensaries.

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
Mufassal Hospitals and Dispensaries—*concld.*				Rs.	Rs.	Rs.	Rs.
Contingencies (Voted.)			Customs duty on imported stores ...	650			
			Pay of menials	10,400		1,304	
			Rents, rates and taxes	3,261		2,867	
			Uniform	1,460		1,460	
			Electric current charges	8,300		7,500	
			Miscellaneous	12,200		28,350	
			Diet (South Orissa)	32,500		28,000	
			Furniture	800		180	
			Telephone charges	168		168	
			Clothing and bedding	4,500		3,800	
			Medical stores and instruments ...	42,800		42,800	
			Equipment of state hospitals	2,000		2,000	
			Petty construction and repairs	2,000		2,000	
			Deduct—Probable savings	—2,000			
			Total—Contingencies—Voted ...	**1,19,039**	**1,27,149**	**1,15,429**	**1,11,043**
			Deduct—Establishment charge recoverable from the Central Government for the hospital at False Point Light House.	—1,482	—1,482	—1,228	—1,432
			TOTAL—MUFASSAL HOSPITALS AND DISPENSARIES Voted ...	**3,01,462**	**3,22,657**	**3,42,980**	**3,21,805**

38—MEDICAL—Hospitals and Dispensaries.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
OTHER CHARGES—Government Medical Officers employed in institutions under the control of local bodies—(1) Taluk head-quarters institutions—							
Pay of Officers (Voted.)	1		Civil Assistant Surgeon			4,420	
			Special pay			810	
			Total—Pay of Officers—Voted ...			5,230	3,603
Pay of Establishment (Voted.)	10	12	Sub-Assistant Surgeons	15,170		21,230	21,525*
			Special pay	3,888			
			Woman Sub-Assistant Surgeon				
			Special pay				
			Total—Pay of Establishment—Voted ...	19,058	19,515	21,230	21,525
Allowances (Voted.)			Travelling allowance	1,200		1,600	
			Other allowances				1,164
			Total—Allowances—Voted ...	1,200	2,200	1,600	1,164
			Total—(1) Voted ...	20,258	21,715	28,060	26,292
(2) Other institutions. Pay of Establishment (Voted.)	4	3	Sub-Assistant Surgeons	1,560		8,486	
			Total—Pay of Establishment—Voted ...	1,560	3,887	8,486	7,719
Allowances (Voted.)			Travelling allowance	50		300	
			Other allowances				
			Total—Allowances—Voted ...	50	200	300	
			Total—(2)—Voted ...	1,610	4,087	8,786	7,719
Grants for medical purposes (Voted.)			Grant to the Council of Medical Registration.	1,750	1,750	1,750	1,200
			Grants for the Maternity and Child Welfare Society.	2,100			
			Grant to the Nurses' Registration Council ...	750		1,500	2,100
			Contribution to the Government of Bihar for Medical Examination Board.	1,325	1,220	1,325	1,400
			Travelling allowance of members of the Indian Medical Council.	1,500	1,500	1,500	
			Total—Grant for Medical purposes Voted.	7,425	4,470	6,075	4,700

38—MEDICAL—Medical Colleges and Schools.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Medical Schools...	1	1	*Special pay of Superintendent*	*2,400*		*2,400*	
Pay of Officers (*Charged*).			**Total—Pay of Officers—*Charged*** ...	*2,400*	*2,400*	*2,400*	**31,451**
Pay of Officers ... (Voted.)	6	6	Teachers	23,081		31,479	
			Special pay	7,625			
			Do. of Dy. Superintendent ...	900		900	
			Total—Pay of Officers—Voted ...	**31,606**	**29,500**	**32,379**	**31,457**
Pay of Establishment. (Voted.)	2	2	Laboratory Assistants	840		840	
	5	5	Demonstrators	8,413		7,980	
			Leave salaries	310		100	
	1	1	Matrons and midwives	420		420	
	3	3	Clerks	1,404		1,632	
	6	6	Servants...	720		720	
			Temporary Establishment				
			Total—Pay of Establishment—Voted ...	**12,107**	**12,200**	**11,692**	**11,585**
Allowances ... (Voted.)			Travelling allowance	300		600	1,310
			Grain compensation allowance ...				
			Other allowances	1,100		1,100	890
			Total—Allowances—Voted ...	**1,400**	**1,200**	**1,700**	**2,200**
Contingencies ... (Voted.)			Customs duty on imported stores ...	275		100	
			Prizes and medals	150		200	
			Instruments and apparatus	2,400		2,400	
			Grants to games club	200		200	
			Rents, rates and taxes	1,100		1,100	
			Miscellaneous contingencies	2,970		2,850	
			Remuneration to examiners				
			Libraries...	1,000		1,000	
			Grant to scholarship-holders at Medical Schools for medical books.	600		600	
			Grants for training of students in squad, Company and stretcher drill.				
			Electric current charges	3,100		2,800	
			Models and diagrams	450		450	
			Medical stores	300		300	
			Probable savings	−1,000			
			Total—Contingencies—Voted ...	**11,545**	**12,000**	**12,000**	**10,244**
Scholarships ... (Voted.)			Scholarships and stipends	2,560			
			Total—Scholarships—Voted ...	**2,560**	**2,560**	**3,252**	**2,174**
			TOTAL—MEDICAL SCHOOLS. Voted ...	**59,918**	**58,[illegible]60**	**61,023**	**57,660**
			TOTAL—MEDICAL SCHOOLS. *Charged* ...	*2,400*	*2,400*	*2,400*	

DEMAND No. 14.

MAJOR HEAD—39—PUBLIC HEALTH.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 2,64,296

Charged ... ... Rs. ....

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH ESTABLISHMENT.				
A—Superintendence—				
Pay of Officers				5,800
Pay of Establishment				14,258
Allowances				2,985
Contingencies				680
Lump provision for A. D. P. H. and his staff ... ... Voted ...	10,000		13,500	
Total—A—Voted ...	**10,000**		**13,500**	**23,723**
B—Engineering Branch—				
Pay of Officers				
Pay of Establishment ... ... Voted ...	10,954	9,871	11,452	9,532
Allowances ... ... Voted ...	600	600	800	518
Contingencies ... ... Voted ...	600	600	500	936
Add—Establishment charges payable to P. W. D. for execution of Public Health Works. Voted ...	6,890	6,890	6,177	5,040
Contribution to the Government of Bihar for the services of the S. E., P. H. C., and his office. Voted ...	16,557	21,673	20,630	10,158
Total—B—Voted ...	**35,101**	**39,134**	**39,059**	**26,184**
C—Mufassal Health Establishment—				
Pay of Officers ... ... Voted ...	6,350	6,050	6,050	
Pay of Establishment ... ... Voted ...	29,055	36,000	35,873	15,371
Allowances ... ... Voted ...	8,900	8,900	8,984	5,057
Contingencies ... ... Voted ...	2,900	2,900	3,100	1,710
Total—C—Voted ...	**47,205**	**53,850**	**54,007**	**22,138**
D—Sanitary Inspector's School—				
Pay of officers ... ... Voted ...	480	60	320	
Contingencies ... ... Voted ...	75	55	130	
Contribution to the Government of Bihar for the training of Sanitary Inspectors. Voted ...			120	
Total—D—Voted ...	**555**	**115**	**570**	

39—PUBLIC HEALTH.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
E—Vaccination Establishment—				
Pay of Establishment ... ... Voted ...	14,970	16,200	17,014	13,218
Allowances ... ... Voted ...	7,000	6,800	4,636	5,856
Contingencies ... ... Voted ...	1,200	1,200	1,500	677
Total—E—Voted...	23,170	24,200	23,150	19,751
TOTAL—PUBLIC HEALTH ESTABLISHMENT Voted ...	**1,16,031**	**1,17.299**	**1,30,286**	**91,796**
GRANTS FOR PUBLIC HEALTH PURPOSES.				
Grant for diet survey ... ... Voted ...		500	500	
Contributions on account of Health Officers and Sanitary Inspectors-Voted...	9,843	9,637	15,488	10,851
Contribution towards Kala-Azar Commission ... Voted ...				
Medical examination of scholars and teaching of hygiene in high schools—Voted.	8,560	8,715	8,482	7,411
Contributions to District Boards and Municipalities for water-supply, sewerage and drainage—Voted.				
Grants to District Boards for Public Health Schemes (a) Voted ...	30,000	30,003	30,000	30,300
Contribution towards Drug Addiction enquiry ... Voted ...		100	100	
TOTAL—GRANTS FOR PUBLIC HEALTH PURPOSES—Voted...	**47,903**	**48,985**	**54,465**	**48,562**
EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.				
A—Malaria—				
Pay of officers .. .. Voted ...	2,100	175	1,400	
Pay of establishment ... ... Voted ...	2,418	1,600	2,021	
Allowances ... ... Voted ...	2,790	645	1,635	
Contingencies	5,940	4,494	5,964	
Free supply of quinine to certain schools ... Voted ...				
Purchase of quinine for sale ... ... Voted ...	5,000	3,000	1,700	
Commission on sale of quinine ... ... Voted ...	300	300	85	
Total—A—Voted ...	18,548	10,214	12,805	7,249
B—Other Epidemic Diseases...				
Pay of Officers ... ... Voted ...	4,496	4,200	4,200	4,196
Pay of Establishment ... ... Voted ...	2,800	2,800	3,270	1,342
Allowances ... ... Voted ...	2,200	2,200	3,350	1,634
Contingencies ... ... Voted ...	5,100	5,100	5,500	5,062
Purchase of bacteriophage from the Government of Bihar—Voted ...	5,500	5,500	7,900	5,445
Purchase of vaccine lymph from the Government of Bihar—Voted ...	5,300	5,300	7,000	5,219
Total—B—Voted ...	25,396	25,100	31,220	22,898
C—Publicity Campaign—				
Pay of Establishment ... ... Voted ...	600		400	
Allowances ... ... Voted ...	100		40	
Contingencies ... ... Voted ...	1,000	500	400	
Total—C—Voted ...	1,700	500	840	
TOTAL—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES Voted.	**45,644**	**35,814**	**44,865**	**30,147**

(a) Rs. 10,000 each for the District Boards of Cuttack, Balasore and Puri.

39—PUBLIC HEALTH—*contd.*

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
		Rs.	Rs.	Rs.	Rs.
BACTERIOLOGICAL LABORATORY.					
Pay of Officers	Voted ...	5,400	900	6,325	
Pay of Establishment	Voted ...	3,120	180	2,860	
Allowances	... ...	500		460	
Contingencies	... ...	12,500	1,700	12,700	
Contribution to the Government of Bihar ...	Voted ...		4,000	1,028	2,060
Contribution to the Government of Madras ...	... ...				1,875
TOTAL—BACTERIOLOGICAL LABORATORIES—Voted ...		**21,520**	**6,780**	**23,373**	**3,935**
PASTEUR INSTITUTE.					
Contribution to the Government of Bihar for supply of vaccines	Voted ...	1,398	1,643	2,360	1,120
TOTAL—PASTEUR INSTITUTE—Voted ...		**1,398**	**1,643**	**2,360**	**1,120**
WORKS—A.					
Original Works— Major Works	Voted ...	6,200	210		6,958
Minor Works	Voted ...	5,000	4,000	8,477	7,682
	Charged ...	*3,000*	*3,000*		
Repairs	Voted ...	20,000	20,142	16,411	15,715
	Charged ...	*2,440*	*2,440*	*5,000*	
Deduct—Amount met from the Orissa construction fund	... ...				— 6,979
TOTAL—A—ORIGINAL WORKS AND REPAIRS	**Voted** ...	**31,200**	**24,352**	**24,888**	**23,376**
	Charged ...	*5,440*	*5,440*	*5,000*	
Tools and Plant	... ...				762
Percentage charges on account of tools and plant payable to the P. W. D. Voted.		600	600	580	
Suspense	... ...		—372		
Total—Voted	...	**600**	**228**	**580**	**762**
TOTAL—WORKS	**Voted** ...	**31,800**	**24,580**	**25,468**	**24,138**
	Charged ...	*5,440*	*5,400*	*5,000*	
Add—					
(1) Pro-rata Share of Establishment ...	... Voted ...		487	465	
(2) Pro-rata Share of Tools and plant charges	... ...				
Total—Pro-rata Share	...		**487**	**465**	
TOTAL—39—PUBLIC HEALTH	Voted ...	**(a)2,64,296**	**2,35,588**	**2,81,280**	**1,99,698**
	Charged ...	*5,440*	*5,440*	*5,000*	

(a) The demand excludes Rs. 5,440 for the Sanitary charges of the Government House.

39—PUBLIC HEALTH—Public Health Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Superintendence.			Pay of Officers				
Pay of Officers (Voted.)	1		Assistant Directors of Public Health ...				
			Personal Assistant				
			Total—Pay of Officers—Voted ...				
Pay of Establishment (Voted.)	1		Health Inspectors (Special Inspector of Vaccination).				
	2		Clerks				
			Servants				
			Leave salaries				
			Total—Pay of Establishment—Voted ...				**14,258**
Allowances (Voted.)			Travelling allowance				
			Fixed travelling allowance				
			Other allowances				
			Total—Allowances—Voted ...				**2,985**
Contingencies (Voted.)			Rents, rates and taxes				
			Purchase of typewriters				
			Other contingencies				
			Total—Contingencies—Voted ...				**680**
			Lump provision for Assistant Directors of Public Health and staff. } Voted ...	10,000		13,500	
			Total—Superintendence—Voted ...	**10,000**		**13,500**	**23,723**
Engineering Branch	3	3	Supervisors, overseers and sub-overseers ...	4,176		4,707	
			Special pay	900		900	
Pay of Establishment, (Voted.)	2	2	Temporary upper and lower subordinates ...	3,414		3,405	
	1	1	Accountant and accounts clerks ...	720		720	
	1	1	Clerks, estimators and draftsmen ...	544		520	
	1	1	Daftaries, Jamadars and Peons ...	120		120	
	2	2	Temporary Establishment	1,080		1,080	
			Leave salaries				
			Engine driver and fitter, etc.				
			Deduct—Probable savings				
			Total—Pay of Establishment Voted ...	**10,954**	**9,871**	**11,452**	**9,532**

39—PUBLIC HEALTH—Public Health Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Engineering Branch—*concld.* Allowances (Voted)			Travelling allowance	600		300	
			Other allowances				
			Total—Allowances—Voted ...	**600**	**600**	**300**	**518**
Contingencies (Voted.)			Customs duty on imported stores ...				
			Contingencies	600	600	500	
			Total—Contingencies—Voted ...	**600**	**600**	**500**	**936**
			Add—				
			Establishment charges payable to P. W. D. for execution of Public Health Works Voted.	6,390	6,390	6,177	5,040
			Contribution to the Government of Bihar for the services of the Superintending Engineer, Public Health Circle, and his office.	16,557	21,673	20,630	10,158
			Total—Engineering Branch—Voted ...	**35,101**	**39,134**	**39,059**	**26,184**
Mufassal Health Establishment.	1	1	District Health Officer	6,350		6,050	
Pay of Officers (Voted.)			**Total—Pay of Officers—voted ...**	**6,350**	**6,050**	**6,050**	
Pay of Establishment (Voted.)	2	2	Municipal Health Officer	3,422		5,163	
	17	17	Health Inspectors	21,337		21,476	
	18	18	Servants	3,296		3,518	
			Leave salary	1,000		900	
			Leave salary contribution of officers reverting to Madras.			4,816	
			Total—Pay of Establishment—Voted ...	**29,055**	**36,000**	**35,873**	**15,371**
Allowances (Voted)			Travelling allowance	3,300		6,864	
			Other allowances	5,600		2,120	
			Total—Allowances—Voted ...	**8,900**	**8,900**	**8,984**	**5,057**
Contingencies (Voted.)			Rents, rates and taxes	400		300	
			Other contingencies	2,500		2,800	
			Total—Contingencies—Voted ...	**2,900**	**2,900**	**3,100**	**1,710**
			Total—Mufassal Health Establishment { Voted ...	**47,205**	**53,850**	**54,007**	**22,138**

39—PUBLIC HEALTH—Public Health Establishment.

Sub-heads.	Strength.		Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	1937-38.	1938-39.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Vaccination Establishment.	6	6	Inspectors and Sub-Inspectors ...	3,100		3,096	
Pay of Establishment (Voted.)	28	28	Vaccinators and their assistants ...	11,170		13,172	
			Leave salary	700			
			Leave salary contribution of officers reverting to Madras.			746	
			Total—Pay of Establishment—Voted ...	**14,970**	**16,200**	**17,014**	**13,218**
Allowances (Voted)			Travelling Allowance	6,940		4,576	
			Other allowances	60		60	
			Total—Allowances—Voted ...	**7,000**	**6,800**	**4,636**	**5,356**
Contingencies (Voted.)			Medical stores	200		200	
			Miscellaneous	1,000		1,300	
			Total—Contingencies ...	**1,200**	**1,200**	**1,500**	**677**
			TOTAL—VACCINATION ESTABLISHMENT. Voted ...	**23,170**	**24,200**	**23,150**	**19,751**

39—PUBLIC HEALTH—Grants for Public Health purposes.

Sub-heads.	1937-38.	1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Medical examination of Scholars, etc.			**MEDICAL EXAMINATION OF SCHOLARS AND TEACHING OF HYGIENE IN HIGH SCHOOLS.**				
Pay of Officers ... (Voted.)	1	1	School Medical Officers	3,900		3,830	
			Total—Pay of Officers—Voted ...	**3,900**	**3,830**	**3,830**	**3,600**
Pay of Establishment (Voted.)	1	1	Assistant School Medical Officer ...	1,380		1,342	
			Clerk				
	1	1	Peon	120		120	
			Total—Pay of Establishment—Voted ...	**1,500**	**1,462**	**1,462**	**1,440**
Allowances (Voted)			Travelling allowance	1,400		1,500	1,100
			Other allowances	1,560		1,490	1,127
			Total—Allowances—Voted ...	**2,960**	**3,223**	**2,990**	**2,227**
Contingencies (Voted.)			Contingencies	200		150	
			Total—Contingencies—Voted ...	**200**	**200**	**150**	**144**
			TOTAL—MEDICAL EXAMINATION OF SCHOLARS, ETC.	**8,560**	**8,715**	**8,432**	**7,411**

39—PUBLIC HEALTH—Grants for Public Health purposes.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Contribution to District Boards and Municipalities for water-supply, sewerage and drainage.				
			Grants to District Boards for rural water-supply and drainage.				
Grants to District Boards for Public Health Schemes.			**GRANTS TO DISTRICT BOARDS FOR PUBLIC HEALTH SCHEMES.**				
			Cuttack	10,000		10,000	
			Balasore	10,000		10,000	
			Puri	10,000		10,000	
			TOTAL—GRANTS, Etc. ...	**30,000**	**30,003**	**30,000**	**30,300**

39--PUBLIC HEALTH--Expenses in connection with Epidemic Diseases.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. *(Charged items in italics.)*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Malaria	1	1	Antimalarial officer	2,100	175	1,400	
Pay of Officers (Voted).			**Total Pay of officers**—Voted ...	**2,100**	**175**	**1,400**	
Pay of Establishment (Voted).	1	1	Sub-Assistant Surgeon	2,418		825	
	1	1	Health Inspector			1,432	
	2	2	Servants			264	
			Total—Pay of Establishment—Voted ...	**2,418**	**1,600**	**2,021**	
Allowances (Voted)			Travelling allowance	2,000	600	1,150	
			Other allowances	790	45	485	
			Total—Allowances—Voted ...	**2,790**	**645**	**1,635**	
Contingencies Voted).			Equipment			1,200	
			Furniture			100	
			Miscellaneous contingencies			4,200	
			Miscellaneous Antimalarial operations at Balugan.	5,940		464	
			Total—Contingencies—Voted ...	**5,940**	**4,494**	**5,964**	
			Free supply of quinine to certain schools ...				
			Purchase of quinine for sale	5,000	3,000	1,700	
			Commission on sale of quinine... ...	300	300	85	
			TOTAL—MALARIA—Voted ...	**18,548**	**10,214**	**12,805**	7,249
Other Epidemic Diseases.	1	1	Reserve of Assistant Surgeons	4,496		4,200	
Pay of Officers (Voted).			**Total—Pay of Officers**—Voted ...	**4,496**	**4,200**	**4,200**	4,196
Pay of Establishment (Voted).	1	1	Temporary Epidemic Doctors				
	1	1	Health Inspector	1,900	1,900	1,920	
	1	1	Servants				
			Vaccinators	900	900	1,350	
			Total—Pay of Establishment—Voted ...	**2,800**	**2,800**	**3,270**	**1,342**
Allowances (Voted)			Travelling allowance	600	600	1,400	279
			Other allowances	1,600	1,600	1,950	1,355
			Total—Allowances—Voted ...	**2,200**	**2,200**	**3,350**	**1,634**
Contingencies (Voted).			Anti-influenza and anti-cholera vaccines ...	5,000	5,000	5,400	
			Miscellaneous	100	100	100	
			Total—Contingencies—Voted ...	**5,100**	**5,100**	**5,500**	**5,062**

39—PUBLIC HEALTH—Expenses in connection with Epidemic Diseases.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
			Purchase of Bacteriophage from the Government of Bihar.	5,500	5,500	7,900	5,445
			Purchase of vaccine lymph from the Government of Bihar.	5,800	5,800	7,000	5,219
			TOTAL—OTHER EPIDEMIC DISEASES.	**25,396**	**25,100**	**31,220**	**22,898**
Publicity campaign	1	1	Clerk	480			
Pay of Establishment (Voted).	1	1	Peon	120			
			Total—Pay of Establishment—Voted ...	**600**		**400**	
Allowances (Voted).			Travelling allowance	100		40	
			Other allowances				
			Total—Allowances—Voted ...	**100**		**40**	
Contingencies (Voted).			Contingencies	1,000	500	400	
			Total—Contingencies—Voted ...	**1,000**	**500**	**400**	
			TOTAL—PUBLICITY CAMPAIGN. Voted ...	**1,700**	**500**	**840**	
			Total—Expenses in connection with Epidemic Diseases.	**45,044**	**35,814**	**44,865**	**30,147**

39—PUBLIC HEALTH—Bacteriological Laboratories.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Bacteriological Laboratory Pay of Officers (Voted).			Pay of Officers ... ... Voted ...				
	1	1	Bacteriologist to Government ...	5,400		6,325	
			Total—Pay of Officers—Voted ...	**5,400**	**900**	**6,325**	
Pay of Establishment (Voted).	1	1	Media man				
	1	1	Sample taker				
	3	3	Laboratory Assistants				
	1	1	Clerk				
			Typist shorthand pay	3,120		2,860	
			Special pay to Pathological demonstrator...				
	1	1	Packer and Peon				
	2	2	Sweepers				
			Leave salary				
			Total—Pay of Establishment—Voted ...	**3,120**	**180**	**2,860**	
Allowances ... (Voted).			Allowances	500		460	
			Total—Allowances—Voted ...	**500**		**460**	
Contingencies ... (Voted).			Contingencies	12,500	1,700	12,700	
			Total—Contingencies—Voted ...	**12,500**	**1,700**	**12,700**	
			Contribution to other Governments for utilising the Bacteriological Laboratory. Voted ...		4,000	1,028	3,935
			TOTAL—BACTERIOLOGICAL LABORATORIES—Voted ...	**21,520**	**6,780**	**23,373**	**3,935**

DEMAND No. 15.

MAJOR HEAD—40—AGRICULTURE.

Estimate of the total grant required in 1938-39.

Voted Rs.2,23,985

Charged ... ... Rs............

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Agricultural Department—				
A—Expert Staff—				
Pay of Officers ... ... Voted ...	15,554	17,754	17,754	16,332
Pay of Establishment ... ... Voted ...	22,055	23,430	22,263	20,171
Allowances ... ... Voted ...	8,090	8,080	8,080	7,784
Contingencies ... ... Voted ...	1,400	1,200	850	2.127
Total—A—Voted ...	**47,099**	**50,464**	**48,947**	**46,414**
B—Agricultural Demonstration—				
Pay of Establishment ... ... Voted ...				750
Allowances ... ... Voted ...				198
Contingencies ... ... Voted ...				999
Total—B—Voted ...				**1,947**
C—Public Service—				
Well-Boring Staff—				
Pay of Establishment ... ... Voted ...	1,330	1,310	3,627	1,213
Allowances ... ... Voted ...	600	600	1,370	464
Contingencies ... ... Voted ...	2,000	2,000	2,000	2,044
Total—C—Voted ...	**3,930**	**3,910**	**6,997**	**3,721**
Total—Agricultural Department—Voted ...	**51,029**	**54,374**	**55,944**	**52,082**
Experimental farms				
(a)—Cuttack farm—				
Pay of Establishment ... ... Voted ...	2,220	2,389	2,389	2,192
Allowances ... ... Voted ...	125	125	120	120
Contingencies ... ... Voted ...	25,870	24,090	23,241	21,601
Total—(a)—Voted ...	**28,215**	**26,604**	**25,750**	**23,913**
(b)—Small farms—				
Pay of other Establishment ... ... Voted ...	4,001	2,786	2,948	3,055
Allowances ... ... Voted ...	465	250	150	240
Contingencies ... ... Voted ...	45,430	22,936	22,932	20,368
Total—(b)—Voted ...	**49,896**	**25,972**	**26,030**	**23,663**
(c)—Subsidised farms—				
Pay of establishment ... ... Voted ...	5,184	1,188	1,440	
Allowances ... ... Voted ...	720	180	240	
Contingencies ... ... Voted ...	5,182	1,296	1,728	
Total—(c)—Voted ...	**11,086**	**2,664**	**3,408**	
(d)—Fruit Farms—				
Contingencies ... ... Voted ..	8,897	...	...	...
Total—(d)—Voted ...	**8,897**	...	...	...
Total—Experimental farms—Voted ...	**98,094**	**55,240**	**55,188**	**47,576**

40—AGRICULTURE—Agricultural Experiments.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Agricultural Experiments—				
Improvement of Sugarcane cultivation—				
Pay of Officers ... ... Voted ...				
Pay of Establishment ... ... Voted ...	2,878	2,142		
Allowances ... ... Voted ...	1,500	1,200		
Contingencies ... ... Voted ...	5,622	6,658	8,532	
Total—Sugarcane Cultivation—Voted ...	10,000	10,000	8,532	
Miscellaneous—Experiments ... ... Voted...	1,800			
TOTAL—AGRICULTURAL EXPERIMENTS—Voted ...	11,800	10,000	8,532	
Agricultural Education and Research—				
Rice Research station—				
Rice Research scheme—				
Pay of establishment ... ... Voted ...	15,790	9,000	12,178	537
Allowances ... ... Voted ...	2,000	2,000	2,000	
Contingencies ... ... Voted ...	9,375	21,375	21,375	
Payment of receipts of 1937-38 to Imperial Council of Agricultural Research	1,750	1,600		
Total—Rice Research Scheme—Voted ...	28,915	33,975	35,553	537

40—AGRICULTURE—Agricultural Experiments.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Fruit Research Scheme—				
Pay of Establishment ... ... Voted...	4,015			
Allowances ... ... Voted...	1,200			
Contingencies ... ... Voted...	5,750			
Total—Fruit Reseach Scheme—Voted...	**10,965**			
Sand Flora Experiment —				
Pay of Establishment ... ... Voted...	1,260			
Allowances ... ... Voted...				
Contingencies ... ... Voted...	280			
Total—Sand Flora Experiment—Voted...	**1,540**			
Agricultural Education—				
Passage to England ... . Voted...	534			
Total—Agricultaral Education—Voted...	**534**			
Total—Agricultural Education and Research—Voted ...	**41,954**	**33,975**	**35,553**	**53**
PUBLIC EXHIBITIONS AND FAIRS	**1,500**	**150**	**150**	
Scheme for the improvement of agricultural marketing in India—				
Pay of Officers ... ... Voted ...	2,400	1,100		
Pay of Establishment ... ... Voted ...	638	346		
Allowances ... ... Voted ...	1,440	600		
Contingencies ... ... Voted ...	200	150		
Contribution to the Government of Bihar for marketing officer ...	2,800	2,782		
Total—Scheme for the improvement, etc.—Voted...	**7,478**	**4,978**		
Special Rural uplift scheme—Village welfare centre	2,200	2,828		
Other charges—				
Seeds, implements and manures	7,850	3,500	3,500	1,999
Total—Other charges—Voted ...	**7,850**	**3,500**	**3,500**	**1,999**
Charges in England—				
High Commissioner—				
Scholarships ... ... Voted...	2,080			
Total—Charges in England—Voted...	**2,080**			
GRAND TOTAL—40—AGRICULTURE—Voted ...	**2,23,985**	**1,65,045**	**1,58,867**	**1,02,194**

40—AGRICULTURE—Agricultural Department.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A—Expert staff...	1	1	Deputy Director of Agriculture ...	11,040		11,480	
Pay of officers (Voted.)	1	1	Assistant Director of Agriculture ...	5,314		5,074	
			Special pay	1,200		1,200	
			Leave salaries				
			Deduct—Probable savings	—2,000			
			Total—Pay of Officers—Voted ...	**15,554**	**17,754**	**17,754**	16332
Pay of the Subordinate Agricultural Service employed at experimental farms.	1	1	Large farms—Manager	2,160		2,184	
Pay of Establishment (Voted.)	14	14	Overseers—Large and small farms ...	15,649		17,631	
			Research—Overseers	420			
	5	5	Office clerks	3,116		2,848	
	5	5	Servants	600		600	
			Leave salary	110			
			Deduct—Probable savings			—1,000	
			Total—Pay of Establishment—Voted ...	**22,055**	**23,430**	**22,263**	**20,171**
Allowances (Voted.)			Travelling allowance	8,000	8,000	8,000	7,784
			Other allowances	90	80	80	
			Total—Allowances—Voted ...	8,090	8,080	8,080	7,784
Contingencies .. (Voted.)			Customs duty on imported stores ...	1,400			
			Rents, rates and taxes				
			Miscellaneous			850	
			Total—Contingencies—Voted ...	**1,400**	**1,200**	**850**	**2,127**
			TOTAL—A—EXPERT STAFF—Voted ...	**47,099**	**50,464**	**48,947**	**46,414**

40—AGRICULTURE—Agricultural Department.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
B—Agricultural Demonstration. Pay of Establishment (Voted.)			Assistant Agricultural Demonstrator ...				
			Total—Pay of Establishment ...				**750**
Allowances (Voted)			Travelling allowance				
			Total—Allowances—Voted ...				**198**
Contingencies (Voted.)			Purchase and distribution of seeds, manure, etc.				
			Experimental cultivation				
			Other charges				
			Total—Contingencies—Voted ...				**999**
			TOTAL—B—AGRICULTURAL DEMONSTRATION.				**1,947**
C—Public Service	1		Supervisor			} 2,310	
Well-Boring Staff	1		Mistri				
Pay of Establishment (Voted.)	1		Servant				
			Temporary Establishment	1,330		1,317	
			Total—Pay of Establishment—Voted ...	**1,330**	**1,310**	**3,627**	**1,213**
Allowances (Voted)			Travelling allowance	600		1,370	464
			Other allowances				
			Total—Allowances—Voted ...	**600**	**600**	**1,370**	**464**
Contingencies (Voted.)			Contingencies ... ... Voted ...	2,000	2,000	2,000	
			Total—Contingencies—Voted ...	**2,000**	**2,000**	**2,000**	**2,044**
			TOTAL—C—WELL-BORING STAFF...	**3,930**	**3,910**	**6,997**	**3,721**
Experimental Farms.			(*a*)—Cuttack Farm—				
Pay of Establishment (Voted.)			Sanctioned staff of Subordinate Agricultural Service.				
			Manager				
			Overseers				
			Average cost of staff				
	1	1	Farm clerk	780		780	
	3	3	Sardars	625		613	
	1	1	Servant	120		120	
	1	1	Mistry	448		436	
	1	1	Godown Sardar	247		240	
			Contribution for leave salaries ...			200	
			Total—Pay of Establishment—Voted ...	**2,220**	**2.389**	**2,389**	**2,192**

40—AGRICULTURE—Agricultural Department.

Sub-heads.	Strength.		Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	1937-38.	1938-39.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Experimental Farms—*concld.*			Travelling allowance	125		120	120
Allowances (Voted.)			Other allowances				
			Total—allowances—Voted ...	**125**	**125**	**120**	**120**
Contingencies (Voted.)			Miscellaneous	23,580		18,550	
	55	55	Pay of Kamdars	2,290		4,691	
			Total—Contingencies—Voted ...	**25,870**	**24,090**	**23,241**	**21,601**
			TOTAL—(a) CUTTACK FARM—Voted	**28,215**	**26,604**	**25,750**	**23,913**
(*b*)—Small Farms			**(6) Farms at Sambalpur, Khurda, Balia, Kujang, Puri and Aul.**				
Pay of Establishment. (Voted.)			Manager				
		1	Overseers	572			
			Special pay — — —	149			
			Average cost of the staff				
	5	5	Servants	600			
	7	8	Sardars	2,435		600	
			Special pay — — —	55			
			Leave salary	190		2,348	
			Total—Pay of Establishment—Voted ...	**4,001**	**2,786**	**2,948**	**3,055**

40—AGRICULTURE—Agricultural Department.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts. 1936-37.
(1)	(2)	(3)	(4)	(4)	(9)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances ... (Voted.)			Travelling allowance	405		90	158
			Grain compensation allowance ...				
			Other allowances	60		60	87
			Total—Allowances—Voted ...	**465**	**250**	**150**	**240**
Contingencies ... (Voted.)			Miscellaneous contingencies	40,821	19,731	19,680	
			Pay of Kamdars	2,991	2,422	3,302	
			Travelling allowances of Kamdars ...	1,090	783		
			Plough men cattle attendant, etc. ...	528			
			Total—Contingencies—Voted ...	**45,430**	**22,936**	**22,932**	**20,368**
			TOTAL—(*b*)—SMALL FARMS ...	**49,896**	**25,972**	**26,030**	**23,663**
(*c*) Subsidised farms. Pay of establishment (Voted.)	3	3	Overseers	1,872		480	
	12	12	Sardars	2,916		960	
			Leave salary	396			
			Total—Pay of establishment—Voted ...	**5,184**	**1,188**	**1,440**	
Allowances (Voted.)			Travelling allowance	720	180	240	
			Total—Allowances—Voted ...	**720**	**180**	**240**	
Contingencies (Voted.)			Pay of Kamdars	4,356		1,440	
			Travelling allowance of Kamdars ...	826		288	
			Total—Contingencies—Voted ...	**5,182**	**1,296**	**1,728**	
			Total—(*c*)—Subsidised farms—Voted ...	**11,086**	**2,664**	**3,408**	
(*d*) Fruit Farms Contingencies (Voted.)			Pay of Kamdars	380			
			Travelling allowance of Kamdars ...	132			
			Cost of land including layout and fencing...	1,450			
			Buildings	1,500			
			Cost of well	500			
			Cost of impliments bullocks, appliances and Miscellaneous.	400			
			Cost of grafts including transport charges and planting.	2,175			
			Cost of manure	210			
			Cost of maintenance	2,200			
			Total—Contingencies—Voted ...	**8,897**			
			TOTAL—(*d*)—FRUIT FARMS—Voted...	**8,897**			
			TOTAL—EXPERIMENTAL FARMS	**98,094**	**55,240**	**55,188**	**47,576**

40—AGRICULTURE—Agricultural Department.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Agricultural Education and Research.				Rs.	Rs.	Rs.	Rs.
Rice Research station.			Rice Research Scheme				
Pay of establishment (Voted.)	1	1	Paddy specialist	3,840		2,880	
	3	3	Research assistants	4,470		3,847	
	1	1	Physiologist	1,200		900	
	1	1	Clerk	374		330	
	6	6	Field overseer and field men	3,756		768	
			... ...			1,800	
	6	6	Sardars	1,490		1,080	
	1	1	Junior plant collector			18	
	1	1	Laboratory attendant	180		135	
	4	4	Servants	480		420	
			Total—Pay of establishment—Voted ...	**15,790**	**9,000**	**12,178**	**537**
Allowances (Voted)			Travelling allowance	2,000	2,000	2,000	
Contingencies (Voted.)							
			Field work expenses and other contingencies	8,875		8,875	
			Wire fencing			1,000	
			Purchase of bulls and preparation of land for cultivation.			1,500	
			Laboratory and office equipment ...	500		2,500	
			Erection of building at Jeypore ...			3,500	
			Construction of a small field laboratory and pucca threshing floor.			4,000	
			Total—Contingencies—Voted ...	**9,375**	**21,375**	**21,375**	
			Payment of receipts of 37 to 38 to Imperial Council of Agricultural research.	1,750	1,600		
			Total—Rice Research Station—Voted ...	**28,915**	**33,975**	**35,553**	**537**

40—AGRICULTURE—Agricultural Department.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Fruit Research scheme.		1	Horticulturist	2,200			
Pay of establishment (Voted.)		1	Senior Assistant	1,100			
		2	Sardars	440			
		1	Laboratory Attendant	165			
		1	Servant	110			
			TOTAL—Pay of establishment—Voted...	**4,015**			
Allowances (Voted.)			Travelling Allowance	1,200			
Contingencies (Voted.)			Contingencies	5,750			
			TOTAL—Fruit Research scheme—Voted	**10,965**			
Sand Flora Experiment, Pay of Establishment (Voted.)		1	Overseer	1,260			
			TOTAL—Pay of establishment—Voted	**1,260**			
Contingencies (Voted.)			Contingencies	280			
			Total—Sand Flora Experiment ...	**1,540**			
Agricultural Education (Voted.)			Passage to England	534			
			TOTAL—Agricultural education ...	**534**			
Scheme for Improvement of Agricultural marketing in India.			**Total—Agricultural Education and Research**—Voted ...	**41,954**	**33,975**	**35,553**	**537**
Pay of officers—voted ...	1	1	Junior marketing officer — —	2,400	1,100		
			Total Pay of Officers—Voted —	**2,400**	**1,100**		
Pay of establishment—Voted	1	1	Clerk	494	280		
	1	1	Servants	144	66		
Allowances (Voted.)			**Total—Pay of establishment**—Voted ...	**638**	**346**		
Contingencies (Voted)			Travelling allowances	1,440	600		
Contributions (Voted.)			Contingencies	200	150		
			Contribution to the Government of Bihar for marketing.	2,800	2,782		
			Total—Scheme for improvement of the Agricultural Marketing.	**7,478**	**4,978**		

DEMAND No. 16.
MAJOR HEAD—41—VETERINARY.

Estimate of the total grant required in 1938-39.

Voted......Rs. 1,13,232.

Charged......Rs................

Sub-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A—Superintendence—				
Pay of Officers ... ... Voted ...	9,236	14,779	13,858	12,622
Pay of Establishment ... ... Voted ...	5,414	6,740	6,740	5,902
Allowances ... ... Voted ...	2,900	3,100	2,900	3,220
Contingencies ... ... Voted ...	16,856	17,230	19,680	10,460
Total—A—Voted ...	**34,406**	**41,849**	**43,123**	**32,204**
B—Veterinary Instruction—				
Veterinary College—				
Contribution to other Governments for Veterinary College Voted ...	1,500	500	1,500	
Stipends and Scholarships ... ... Voted ...	740	150	480	
Allowances	180	130		
Other charges				
Total—B Voted ...	**2,420**	**780**	**1,980**	
C—Subordinate Establishment—				
Pay of Establishment ... ... Voted ...	5,475	5,000	7,020	14,976
Allowances ... ... Voted ...	1,400	1,400	1,400	4,305
Contingencies ... ... Voted ...	300	300	300	1,340
Total—C—Voted ...	**7,175**	**6,700**	**8,720**	**20,621**
D—Hospitals and Dispensaries—				
Pay of Establishment ... ... Voted ...	33,296	38,170	38,170	25,632
Allowances ... ... Voted ...	9,590	9,620	9,070	4,675
Contingencies ... ... Voted ...	7,952	8,100	8,700	6,264
Grants and subsidies ... ... Voted ...	2,093	1,643	2,000	
Total—D—Voted ...	**52,931**	**57,533**	**57,940**	**36,571**
E—Breeding operations— Cattle breeding operations—				
Expenditure from the Rural Reconstruction Grant (Grant to the Orissa Cattle Breeding Association).	...	10,00	...	...
Contribution for Live Stock ... ... Voted...	5,000	...	...	...
Contribution for Cattle Shows ... ... Voted...	1,500	...	...	...
Total—E Voted...	**6,500**	**10,000**	...	...
F—Other charges—				
Veterinary Research and investigation—				
Pay of officers ... ... Voted ...	5,750	600	3,300	
Pay of establishment ... ... Voted ...	650	75	800	
Allowances ... ... Voted ...	3,000	420	2,000	
Contingencies ... ... Voted ...	400	1,280	1,430	
Total—F—Other charges—Voted ...	**9,800**	**2,375**	**7,530**	
GRAND TOTAL—41—VETERINARY—Voted ...	**1,13,232**	**1,19,237**	**1,19,293**	**89,396**

41—VETERINARY.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A—Superintendence.	1	1	Assistant Directors	6,571		6,880	
			Special pay	1,200		1,200	
Pay of Officers (Voted) ...			Leave salaries	650		1,000	
	1	1	District Veterinary Officer	600		5,823	
			Contribution for leave salary	75			
			Ditto pension	140			
			Total—Pay of Officers—Voted ...	**9,236**	**14,779**	**13,853**	**12,622**
Pay of Establishment (Voted) ...	1	1	Laboratory Assistant	1,500		1,500	
	4	3	Clerks	2,574		2,900	
	7	6	Servants	730		840	
			Temporary establishment	400		1,000	
			Leave salaries	210		500	
			Total—Pay of Establishment—Voted ...	**5,414**	**6,740**	**6,740**	**5,902**
Allowances (Voted)			Travelling allowance	2,900		2,900	3,220
			Grain compensation allowance ...				
			Other allowances				
			Total—Allowances—Voted ...	**2,900**	**3,100**	**2,900**	**3,220**
Contingencies			Customs duty on imported stores ...				
			Instruments and apparatus	450		500	
			Rents, rates and taxes	245		569	
			Miscellaneous contingencies	2,361		2,361	
			Purchase of sera and vaccine	13,000		15,000	
			Carriage and storage of above	800		1,200	
			Total—Contingencies—Voted ...	**16,856**	**17,230**	**19,630**	**10,460**
			TOTAL—SUPERINTENDENCE—Voted...	**34,406**	**41,849**	**43,123**	**32,204**

41—VETERINARY.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
1	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
C—Subordinate Establishment. Pay of Establishment (Voted.)	3	3	Veterinary Inspectors and Assistants ...	4,980		4,980	
	2	2	Servants	240		240	
			Officers on training				
			Leave salaries	255			
			Temporary Establishment			1,800	
			Contribution for leave salaries				
			Deduct—Probable savings				
			TOTAL—Pay of Establishment—Voted	**5.475**	**5,000**	**7,020**	**14,976**
Allowances (Voted.)			Travelling allowance	1,400		1,400	4,305
			Grain compensation allowances ...				
			Other allowances				
			Total—Allowances—Voted ...	**1,400**	**1,400**	**1,400**	**4,305**
Contingencies			Investigation of cattle disease	300		300	
			Inoculation against cattle disease ...				
			Miscellaneous contingencies				
			Total—Contingencies—Voted ...	**300**	**300**	**300**	**1,340**
			TOTAL—SUBORDINATE ESTABLISHMENT—Voted.	**7,175**	**6,700**	**8,720**	**20,621**
D—Hospital and Dispensaries.			Pay of establishment				25,587
Pay of Establishment (Voted.)			Extension of Subordinate Veterinary Service				
	31	31	Veterinary Assistant Surgeons ...	26,840		30,714	
			Special pay	3,612		3,358	
			Officers on training				
	1		Compounder			396	
	15	15	Servants	2,124		2,112	
			Temporary establishment	600		1,440	
			Leave salaries	120		150	45
			Deduct—Probable savings				
			Total—Pay of Establishment—Voted ...	**33,296**	**38,170**	**38,170**	**25,632**

41—VETERINARY.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Allowances (Voted.)			Travelling allowance	9,000		8,200	4,304
			Grain compensation allowance ...				
			Other allowances	590		390	371
			Allowances for temporary veterinary staff			480	
			Total—Allowances—Voted ...	9,590	9,620	9,070	4,675
Contingencies (Voted.)			Instruments, appliances and apparatus ...	2,248		2,248	
			Miscellaneous contingencies	5,404		5,752	
			Contingencies for temporary veterinary staff.			700	
			Petty construction and repairs ...	300			
			Total—Contingencies—Voted ...	7,952	8,100	8,700	6,264
Grants and Subsidies (Voted)			Grants to district boards for the supply of serum and vaccine.				
			Grants to district boards and committees in case of severe outbreak of cattle disease.	2,000	1,550	2,000	
			Contribution to veterinary dispensary ...	93	93		
			Total—Grants and Subsidies—Voted ...	2,093	1,643	2,000	
			TOTAL—HOSPITALS AND DISPENSARIES—Voted.	52,931	57,533	57,940	36,571
F—Other charges	1	1	Disease Investigation Officer	5,300		3,300	
			Leave salaries	450			
Veterinary Research and Investigation. Pay of officers (Voted).			Total—Pay of Officers—Voted ...	5,750	600	3,300	
Pay of establishment.	1	1	Typist Clerk	480	60	320	
	1	1	Servant	120	15	80	
			Leave salary	50		400	
			Total—Pay of establishment—Voted ...	650	75	800	
Allowances (Voted).			Travelling allowance	3,000	420	2,000	
			Total—Allowances—Voted ...	3,000	420	2,000	
Contingencies (Voted.)			Tour expenses and other contingent charges	200		150	
			Cost of stains	200		180	
			Purchase of typewriter			350	
			Field microscope			650	
			Furniture			100	
			Total—Contingencies—Voted ...	400	1,280	1,430	
			Total—Other charges—Voted ...	9,800	2,375	7,530	

DEMAND No. 17.

MAJOR HEAD—42—CO-OPERATIVE CREDIT.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 1,39,733

Charged ... ... Rs............

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Direction—				
Contribution for sharing the services of the Registrar, Co-operative Societies of other Governments. Voted ...		16,149	27,680	28,598
Total—Direction—Voted ...		**16,149**	**27,680**	**28,598**
Superintendence—				
Pay of Officers ... ... Voted ...	24,810	22,327	20,894	18,555
Pay of Establishment ... ... Voted ...	72,000	51,000	65,245	38,353
Allowances ... ... Voted ...	25,150	18,650	21,470	18,084
Contingencies ... ... Voted ...	9,124	8,986	11,818	5,680
Deduct—Probable Savings			—5,000	
Total—Superintendence—Voted ...	**1,31,084**	**1,00,963**	**1,13,427**	**70,672**
Grants-in-aid—				
Grants and subsidies ... ... Voted ...	8,649	5,301	4,336	12,512
Total—Grants-in-aid—Voted ...	**8,649**	**5,301**	**4,336**	**12,512**
Committee on co-operation—co-operative committee		7,955		
GRAND TOTAL—42—CO-OPERATIVE CREDIT—Voted ...	**1,39,733**	**1,30,368**	**1,45,443**	**1,11,782**

42—Co-operative Credit.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Superintendence	1	1	Deputy Registrar	10,890		10,580	
Pay of Officers (Voted).	2	4	Assistant Registrars	11,580		6,258	
			Special pay	2,340		1,251	
			Co-operative Re-organization scheme ...			2,860	
			Total—Pay of Officers—Voted ...	**24,810**	**22,327**	**20,394**	**18,555**
			Pay of establishment	...			
Pay of Establishment (Voted).	1	2	Sub-Deputy Registrars (South Orissa) and Sub-Assistant Registrars.	4,488		2,219	
	11	41	Inspectors	32,232		7,207	
	19	24	Clerks	17,942		15,624	
	16	23	Servants	3,050		2,040	
			Leave salaries	1,250		1,172	
			Temporary establishment	14,951		9,077	
			Contribution to Madras for leave salaries ...			330	
			Shorthand pay	600		600	
			Co-operative Reorganization scheme ...			26,976	
			Deduct—Probable savings	—2,513			
			Total—Pay of Establishment—Voted ...	**72,000**	**51,000**	**65,245**	**33,353**
Allowances (Voted).			Travelling allowance	25,000	18,500	21,320	12,935
			Other allowances (remuneration to copyists)	150	150	150	149
			Total—Allowances—Voted ...	**25,150**	**18,650**	**21,470**	**13,084**
Contingencies (Voted).			Rents, rates and taxes	1,804		1,264	
			Furniture, typewriter, etc.	1,184		4,000	
			Telephone charges				
			Purchase of cycle	6,136		6,054	
			Miscellaneous				
			Total—Contingencies—Voted ...	**9,124**	**8,986**	**11,318**	**5,680**
Grants and subsidies (Voted).			Contribution to Co-operative Federation for audit.	...	1,911		
			Contribution to Co-operative Federation for supplying free sets of registers and forms to new societies.	118	118	118	
			Contribution to Co-operative Federation for pay and allowances of Auditors.		985		
			Contribution to Co-operative Federation for the Development Fund.				
			Contribution to Co-operative Federation for training of bank managers and auditors.				
			Contribution to Co-operative Federation for inspecting clerks in backward areas.			600	
			Grant to co-operative societies composed of backward castes.	600	600		
			Grant for remission of money order commission.	1,500	1,187	1,187	12,512
			Grant for co-operative training and education (South Orissa).	1,431	500	1,431	
			Grant to the Orissa Provincial Co-operative Bank.	5,000		1,000	
			Total—Grants and Subsidies—Voted...	**8,649**	**5,301**	**4,336**	**12,512**
			Committee on Co-operation—Co-operative Committee.		7,955		

DEMAND No. 18.

MAJOR HEAD—43—INDUSTRIES.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 2,27,803

Charged... ... Rs. 31,700

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
A—Direction—					
Pay of Officers	*Charged...*	*27,200*	*25,000*	*25,000*	*6,967*
Pay of Officers	Voted ...	4,080	500	1,750	
Pay of Establishment	Voted ...	15,126	13,000	14,803	3,115
Allowances	*Charged...*	*4,500*	*4,500*	*3,300*	
Allowances	Voted ...	2,200	3,900	3,000	1,865
Contingencies	Voted ...	4,450	4,250	2,250	2,076
Total—Direction	Voted ...	**25,856**	**21,650**	**21,303**	**14,023**
	Charged ...	*31,700*	*29,500*	*28,300*	
B—Industrial Education—					
1. Engineering and Survey Schools—					
Orissa School of Engineering—					
Pay of Officers	Voted ...	27,080	26,724	26,940	26,105
Pay of Establishment	Voted ...	19,523	16,769	16,660	16,506
Allowances	Voted ...	1,250	1,000	2,500	1,228
Contingencies	Voted ...	18,454	22,506	16,430	15,989
Scholarships and Stipends	Voted ...	7,975	7,700	7,500	6,212
Total—Engineering and Survey Schools	—Voted ...	**74,282**	**73,999**	**70,030**	**66,040**
2. Industrial and Technical Schools—					
Phulbani Industrial School—					
Pay of Establishment	Voted ...	3,372	3,300	3,300	3,228
Allowances	Voted ...	60	60	60	60
Contingencies	Voted ...	2,500	2,500	2,500	2,500
Scholarships and Stipends	Voted ...	1,440	1,436	1,440	1,435
Total—Phulbani Industrial School	—Voted ...	**7,372**	**7,296**	**7 300**	**7,223**

43—INDUSTRIES—Industries.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid to Technical Institutes (including grants to weaving school under the Angul Co-operative Union).	Voted ...	10,440	9,480	10,440	10,478
Grants to Salvation Army for reclamation of Pans	Voted ...	1,008	1,008	1,008	
State technical scholarships	Voted ...				
Other scholarships and stipends	Voted ...	6,020	4,515	7,656	4,918
Contribution to other provinces	Voted ...	12,425	18,846	24,740	15,585
Total—Industrial Education—Voted ...		**1,11,547**	**1,14,644**	**1,21,174**	**1,04,244**
C—Industrial Development—					
1. Industrial Adviser—					
Pay of Officers	Voted ...	6,500	6,200	6,200	5,899
Pay of Establishment	Voted ...	130	120	120	130
Allowances	Voted ...	800	800	800	751
Contingencies	Voted ...	150	150	150	233
Total—Industrial Adviser—Voted ...		**7,580**	**7,270**	**7,270**	**7,013**
2. Sericulture—					
Pay of establishment	Voted ...	1,200	400	700	
Allowances	Voted ...	590	430	490	270
Contingencies	Voted ...	66	66	66	
Total—2—Sericulture—Voted ...		**1,856**	**896**	**1,256**	**70**
3. Weaving Demonstration—					
Pay of establishment	Voted ...	14,960	10,500	12,060	7,299
Allowances	Voted ...	3,800	2,650	2,912	1,606
Contingencies	Voted ...	794	800	1,194	189
Total—3—Weaving Demonstrations—Voted ...		**19,554**	**13,950**	**16,166**	**9,094**
4. Industrial experiments	Voted ...				
5. Industrial exhibitions and fairs	Voted ...		500		
6. Demonstration and Experimental Factories—					
Development of Handloom Industries—					
Marketing Organization Scheme—					
Pay of establishment	Voted ...	10,860	3,620	4,525	685
Allowances	Voted ...	960	600	400	588
Contingencies	Voted ...	5,320	7,440	7,800	576
Grants and Subsidies	Voted ...	7,760	8,120	7,900	
Contribution to the Government of Bihar for marketing organisation scheme.					2,674*
Total—Development of Handloom Industries Marketing Organization Scheme—Voted.		**24,900**	**19,780**	**20,625**	**5,037**
Total—6—Demonstration and Experimental Factories—Voted ...		**24,900**	**19,780**	**20,625**	**5,037**

* This amount was wrongly sanctioned and booked under 'Industry'. Provision i to b3 made under Agriculture.

43—INDUSTRIES.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-87.
	Rs.	Rs.	Rs.	Rs.
7. Dyeing Demonstration—				
Pay of Establishment ... ... Voted ...	1,440	990	1,140	720
Allowances ... ... Voted ...	300	190	210	118
Contingencies ... ... Voted ...	80	50	80	16
Total—7—Dyeing Demonstration—Voted ...	1,820	1,230	1,430	854
8. Wool Weaving Demonstration—				
Pay of Establishment	600	200		
Allowances	120	40		
Contingencies	300	250		
Total—8—Wool Weaving Demonstration Voted ...	1,020	490		
Grants to private Associations—				
(1) All-India village Industries Association	27,150	5,490		
(2) All-India Spniners Association				
Total—C—Voted ...	83,880	49,606	46,747	22,268
TOTAL—INDUSTRIES { Voted ...	2,21,283	1,85,900	1,89,224	1,40,535
TOTAL—INDUSTRIES { *Charged* ...	*31,700*	*29,500*	*28,300*	
Fisheries—				
(1) Fish Curing Yards—				
Pay of establishment ... ... Voted ...	1,590	1,560	1,790	3,551
Allowances ... ... Voted...	80	80	80	261
Contingencies ... ... Voted ...	1,530	1,530	1,530	1,462
Total—(1)—Fish Curing Yards—Voted ...	3,200	3,170	3,400	5,274
(2) Other Establishments—				
Pay of establishment ... ... Voted ...	1,870	1,870	4,396	
Allowances ... ... Voted ...	400	400	1,200	
Contingencies ... ... Voted ...	1,050	750	2,350	
Total—(2)—Other Establishments—Voted ...	3,320	3,020	7,946	
TOTAL—FISHERIES—Voted ...	6,520	6,190	11,346	5,274
TOTAL—43—INDUSTRIES { Voted ...	2,27,803	1,92,090	2,00,570	1,45,809
TOTAL—43—INDUSTRIES { *Charged* ...	*31,700*	*29,500*	*28,300*	

43—INDUSTRIES—Direction.

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
Direction— Pay of Officers (*Charged*).	*1*	*1*	*Director of Development*	*24,200*		*22,000*	
			Special pay	*3,000*		*3,000*	
			Total—Pay of Officers—*Charged* ...	**27,200**	**25,000**	**25,000**	**6,667**
Pay of Officers (Voted).	1	1	Textile Expert	4,080	500	1,750	
			Total—Pay of Officers—Voted ...	**4,080**	**500**	**1,750**	
Pay of Establishment (Voted).	12	12	Clerks	13,000		12,583	
			Special pay			...	
	8	8	Servants	1,236		1,370	
			Leave salaries	350		350	
			Temporary Establishment — —	540			
			Total—Pay of Establishment—Voted ...	**15,126**	**13,000**	**14,303**	**3,115**
Allowances (*Charged*).			*Travelling allowance*	*4,500*		*3,300*	
			Other allowances				
			Total—Allowances—*Charged* ...	**4,500**	**4,500**	**3,300**	
Allowances (Voted).			Travelling allowance	2,200	2,500	1,000	1,865
			Other allowances		1,400	2,000	
			Total—Allowances—Voted ...	**2,200**	**3,900**	**3,000**	**1,865**
Contingencies (Voted).			Customs duty on imported stores ...				
			Miscellaneous contingencies	4,450	4,250	2,250	
			Total—Contingencies—Voted ...	**4,450**	**4,250**	**2,250**	**2,076**
			TOTAL—DIRECTION { Voted ...	**25,856**	**21,650**	**21,303**	**14,023**
			TOTAL—DIRECTION { *Charged* ...	*31,700*	*29,500*	*28,300*	
Industrial education. Engineering and Survey School— Orissa School of Engineering—	1	1	Principal	8,920		8,680	
	3	3	Lecturers	11,200		11,300	
			Special pay	960		960	
Pay of Officers (Voted).	1	1	Workshop Superintendent	6,000		6,000	
			Total—Pay of Officers—Voted ...	**27,080**	**26,724**	**26,940**	**26,105**

43—INDUSTRIES—Industrial Education.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment (Voted).	4	4	Survey teachers	7,351		7,000	
			Special pay	240		240	
		1	Teacher in machinedrawing	1,408			
	4	4	Clerks	3,000		3,000	
	5	5	Servants	624		620	
			Workshop establishment	6,900		5,800	
			Total—Pay of Establishment Voted ...	**19,523**	**16,769**	**16,660**	**16,506**
Allowances (Voted)			Travelling allowance	1,250	1,000	1,500	1,228
			Remuneration to examiners			1,000	
			Other allowances				
			Total—Allowances—Voted ...	**1,250**	**1,000**	**2,500**	**1,288**
Contingencies (Voted).			Purchase of apparatus and instruments ...	1,000		1,000	
			Tools and materials for private work ...	1,500		1,500	
			Rents, rates and taxes	3,864		1,830	
			Miscellaneous contingencies	10,960		10,950	
			Other examination charges	200		250	
			Visits to workshops and special lectures ...	500		500	
			Grants to athletic club	430		400	
			Total—Contingencies—Voted ...	**18,454**	**22,506**	**16,430**	**15,989**
Scholarships and stipends (Voted).			Scholarships	7,975	7,000	7,500	
			Total—Scholarships and Stipends—Voted	**7,975**	**7,000**	**7,500**	**6,212**
			Total—Orissa School of Engineering—Voted.	**74,282**	**73,999**	**70,030**	**66,040**
			TOTAL—ENGINEERING AND SURVEY SCHOOLS—Voted.	**74,282**	**73,999**	**70,030**	**66,040**

43—INDUSTRIES—Industrial Education.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Industrial and Technical Schools.							
Phulbani Industrial School.							
Pay of Establishment (Voted).	4	4	Masters	2,930		2,870	
			Special pay	322		310	
	1	1	Servant	120		120	
			Total—Pay of Establishment—Voted ...	**3,372**	**3,300**	**3,300**	**3,228**
Allowances (Voted)			Travelling allowance	60		60	
			Other allowances				
			Total—Allowances—Voted ...	**60**	**60**	**60**	**60**
Contingencies (Voted).			Instruments and apparatus	150		150	
			Rents, rates and taxes				
			Miscellaneous contingencies	2,350		2,350	
			Total—Contingencies—Voted ...	**2,500**	**2,500**	**2,500**	**2,500**
Scholarships and stipends (Voted).			Scholarships and stipends	1,440	1,436	1,440	1,435
			Total—Scholarships and Stipends—Voted	**1,440**	**1,436**	**1,440**	**1,435**
			Total—Phulbani Industrial Schools—Voted	**7,372**	**7,296**	**7,300**	**7,223**
Other scholarships and stipends.							
(1) In specific institutes (Voted).			Bengal Tanning Institute	240		240	
			Victoria Jubilee Technical Institute, Bombay			672	
			Indian School of Mines, Dhanbad ...	800		600	
			Engineering College, Bihar	4,500		4,382	
			Engineering College, Guindy	240			
			Cottage Industries Institute, Gulzarbagh ...	240		504	
			Bhagalpur Silk Institute			96	
			Book-binding class, Gulzarbagh ...			5	
			Evening mining class, Dhanbad ...			157	
			Total—(1)—Voted ...	**6,020**		**6,656**	
(2) Miscellaneous stipends outside the province (Voted).			Miscellaneous stipends	1,000		1,000	
			Total—(2) Voted ...	**1,000**		**1,000**	
			Deduct—Probable savings	—1,000			
			Total—Other Scholarships and Stipends—Voted.	**6,020**	**4,515**	**7,656**	**4,918**

43—INDUSTRIES—Industrial Education.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Contributions to other provinces. (Voted).			Bengal Tanning institute			1,000	489
			Victoria Jubilee Technical Institute, Bombay	200		400	200
			Contribution to the Government of Bihar for—				
			Evening mining classes		366	1,060	769
			Cottage Industries Institute ...	2,091	3,801 (Cottage Industries Institute and Bhagalpur Silk Institute)	6,875	4,076
			Bhagalpur Silk Institute	...			
			Bihar College of Engineering ...	9,984	12,729	14,335	8,903
			Services of the Inspector of Technical Schools.	150	1,450	1,070	1,148
			Total—Contributions to other Provinces Voted.	12,425	18,346	24,740	15,585
Industrial Development—							
Industrial Adviser.	1	1	Industrial Adviser	6,500	6,200	6,200	5,899
Pay of Officers (Voted).							
			Total—Pay of Officers—Voted ...	6,500	6,200	6,200	5,899
Pay of Establishment (Voted).	1	1	Servant	120		120	
			Leave salary	10			
			Temporary establishment				
			Total—Pay of Establishment—Voted ...	130	120	120	130
Allowances (Voted).			Travelling allowance	800		800	1
			Other allowances				
			Total—Allowances—Voted ...	800	800	800	751
Contingencies (Voted).			Miscellaneous contingencies	150	150	150	233
			Total—Contingencies—Voted ...	150	150	150	233
			Total—1—Industrial Adviser—Voted ...	7,580	7,270	7,270	7,013

43—INDUSTRIES—Industrial Education—*concld.*

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
(2) Sericulture ...	2	4	Mistries	1,200	400	700	
Pay of Establishment (Voted)			**Total—Pay of Establishment ...**	**1,200**	**400**	**700**	
Allowances (Voted.)			Travelling allowance	350	350	350	270
			Fixed Travelling allowance	240	80	140	
			Total—Allowances—Voted ...	**590**	**430**	**490**	**270**
Contingencies (Voted.)			Contingencies	66	66	66	
			Total—Contingencies—Voted ...	**66**	**66**	**66**	
			Total—2—Sericulture—Voted ...	**1,856**	**896**	**1,256**	**270**
(3) Weaving Demonstration.			Establishment	14,460		12,650	
Pay of Establishment (Voted.)			Leave salary	500			
			Deduct—Probable savings			—590	
			Total—Pay of Establishment—Voted ...	**14,960**	**10,500**	**12,060**	7,299
Allowances (Voted)			Travelling allowance	236		1,750	1,606
			Fixed Travelling allowance	3,564		1,162	
			Total—Allowances—Voted ...	**3,800**	**2,650**	**2,912**	**1,606**
Contingencies (Voted).			Contingencies	794	800	1,194	189
			Total—Contingencies—Voted ...	**794**	**800**	**1,194**	**189**
			Total—3—Weaving Demonstration—Voted	**19,554**	**13,950**	**16,166**	**9,094**

43—INDUSTRIES—Industrial Development.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Demonstration and Experimental Factories—			Pay of establishment	10,860		4,525	
Marketing Organization Scheme.			**Total—Pay of Establishment** ...	**10,860**	**3,620**	**4,525**	**685**
Pay of Establishment (Voted).			Travelling allowance	960		400	
Allowances (Voted)			Other allowances				588
			Total—Allowances—Voted ...	**960**	**600**	**400**	**588**
Contingencies (Voted).			Contingencies	5,320	7,440	7,800	576
			Contribution to Bihar for joint marketing organization.			1,400	514
Grants and subsidies.			Grants to six branch depots	2,160		900	
			Grants to Co-operative Department ...	5,600		5,600	
			Total—Grants and Subsidies ...	**7,760**	**8,120**	**7,900**	**514**
			Total—Demonstration and Experimental Factories. Voted ...	**24,900**	**19,780**	**20,625**	**2,363**
Dyeing Demonstration.	4	30	Establishment	1,440		1,140	720
	4	5	Leave salary				
Pay of Establishment (Voted).			**Total—Pay of Establishment—**Voted ...	**1,440**	**990**	**1,140**	**720**
Allowances (Voted)			Travelling allowance	60	30	140	118
			Fixed travelling allowance	240	160	70	
			Other allowances				
			Total—Allowances—Voted ...	**300**	**190**	**210**	**118**
Contingencies (Voted).			**Total—Contingencies—**Voted ...	**80**	**50**	**80**	**16**
			TOTAL—7—DYEING DEMONSTRATION—Voted.	**1,820**	**1,230**	**1,430**	**854**
8. Wool weaving demonstration—			Pay of establishment				
			Establishment	600			
			Leave salary				
			Total—Pay of Establishment ...	**600**	**200**		
Allowances—			Travelling allowance				
			Fixed travelling allowance	120			
			Other allowance				
			Total—Allowances ...	**120**	**40**		
			Contingencies	300	250		
			TOTAL—8—WOOL WEAVING DEMONSTRATION.	**1,020**	**490**		

43—INDUSTRIES—Fisheries—contd.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Fisheries—Fish Curing Yards.			Establishment				
Pay of Establishment (Voted).	4	19	Petty yard officers 3(19)	912		910	
	4	12	Peons (12—17)	576		780	
			Leave allowance	102		100	
			Total—Pay of Establishment—Voted...	**1,590**	**1,560**	**1,790**	**3,551**
Allowances ... (Voted).			Travelling allowance	80		80	261
			Other allowances				
			Total—Allowances—Voted ...	**80**	**80**	**80**	**261**
Contingencies (Voted).			Clothing and equipment	100		100	
			Apparatus and materials				
			Purchase of salt for fish curing purposes ...	500		500	
			Freight charges for conveyance of salt ...	350		350	
			Petty construction and repairs	480		480	
			Miscellaneous contingencies	100		100	
			Total—Contingencies—Voted ...	**1,530**	**1,530**	**1,530**	**1,462**
			TOTAL—FISH CURING YARDS Voted	**3,200**	**3,170**	**3,400**	**5,274**
Other Establishments (Voted).	1	2	Pay of establishment	1,800	1,800	4,396	
			Leave salary	70	70		
			Total—Pay of Establishment ...	**1,870**	**1,870**	**4,396**	
Allowances (Voted).			Travelling allowance	400		1,200	
			Other allowances				
			Total—Allowances—Voted ...	**400**	**400**	**1,200**	
Contingencies (Voted).			Miscellaneous contingencies	250	250	1,850	
			Fry distribution	800	500	500	
			Total—Contingencies—Voted ...	**1,050**	**750**	**2,350**	
			Total—Other Establishments—Voted ...	**3,320**	**3,020**	**7,946**	
			TOTAL—FISHERIES—Voted ...	**6,520**	**6,190**	**11,346**	**5,274**

DEMAND No. 19.

MAJOR HEAD—47—MISCELLANEOUS DEPARTMENTS.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 16,099.

Charged ... ... Rs. 40,200.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION.				
Inspector of Factories—				
Allowances ... ... Voted ...				
Contribution to the Government of Bihar for the cost of the Factories Inspection Department. Voted ...	4,150	4,150	4,150	4,150
Total—Inspector of Factories—Voted ...	**4,150**	**4,150**	**4,150**	**4,150**
INSPECTION AND TESTS.				
Inspector of Steam Boilers ... ... Voted ...		255		
Allowance				
Total—Inspector of Steam Boilers—Voted ...		**255**		
Statistics—				
Gazetteers and Statistical Memoirs ... ... Voted ...	1,000		1,000	
Provincial Statistics—				
Vital Satistics ... ... Voted ...	564	564	564	274
Cost of living Statistics	240	180	240	120
Total—Statistics—Voted ...	**1,804**	**744**	**1,804**	**394**
MISCELLANEOUS.				
Examinations—				
(1) Government examinations by the Commissioner ... Voted ...	1,120	1,086	900	564
(2) Departmental examinations ... ... Voted ...	670	473	252	441
(3) Language examinations ... ... Voted ...	350	475	350	325
(4) Local Bodies Accountants' examination ... ... Voted ...			...	
(5) Village officers' special tests ... ... Voted ...	210	215	210	325
(6) Other examinations ... ... Voted ...			...	...
Total—Examinations—Voted ...	**2,350**	**2,249**	**1,712**	**1,655**
Inspection of Motor Vehicles			...	
Charges on accoun of Provincial Motor Vehicles Taxation Act Voted ...			...	
Administration of Indian Partnership Act, 1932—				
Other charges ... ... Voted ...	15	15	20	
Total—47—Miscellaneous Departments—Voted ...	**(a) 8,319**	**7,413**	**7,686**	**6,199**

(a) This amount plus the Rs. 47,980 for "Charges on account of Motor Vehicles Taxation Act" represents the amount of this demand

47—MISCELLANEOUS DEPARTMENTS—Examinations.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
Examinations—							
Government examinations by the Commissioner.			Travelling allowances	50	80	...	
			Total—Voted ...	**50**	**80**	...	
Remuneration to examiners, superintendents and clerks (Voted).			Government servants			...	
			Non-Government servants			...	
			Total—Voted ...				
			Other charges—				
			Compensation to the **Andhra University**			...	
			Examinations and office contingencies ...			...	
			Local costs	900	900	900	564
			Secretariat Lower Division examination	170	106	...	
			Total—Voted ...	**1,070**	**1,006**	**900**	**564**
			Total—Government Examinations Voted **by the Commissioner.**	**1,120**	**1,086**	**900**	**564**
Departmental examinations (Voted).			Remuneration to invigilator and a clerk at the Cuttack centre.	420	140	...	
			Temporary establishment			...	
			Allowances and Contingencies	200	182	...	189
			Contribution to Bihar for the Central Examination Committee.	50	151	252	252
			Total—Voted ...	**670**	**473**	**252**	**441**
Language examinations (Voted).			Contribution to the Government of India, Army Department.	200	200	200	200
			Other charges	150	275	150	125
			Total—Voted ...	**350**	**475**	**350**	**325**
			Local bodies Accountants' examination ...			...	
			Village officers' special tests	210	215	210	325
			Honoraria to examiners				
			Other examinations			...	
			TOTAL—EXAMINATIONS—Voted ...	**2,350**	**2,249**	**1,712**	**1,655**

DEMAND No. 20.
MAJOR HEAD—50—CIVIL WORKS.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 21,64,444.

Charged ... Rs.......... .....

SUMMARY BY MINOR HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS	Voted ...	9,75,235	5,38,015	4,75,553	2,19,468
	Charged ...	*6,000*	*5,000*	*5,000*	
REPAIRS	Voted ...	9,53,338	10,21,744	9,30,780	8,25,188
	Charged ...	*25,000*	*31,000*	*25,000*	
DEDUCT—AMOUNT NET FROM ORISSA CONSTRUCTION FUND ...					—84,260
GRANTS-IN-AID	... Voted ...	2,27,691	2,59,887	2,48,330	99,916
SUSPENSE	... Voted ...	13,180	2,500	2,500	—17,645
LUMP ADDITION FOR REGRANT OF LAPSES	... Voted ...	7,000	5,000	5,000	
LUMP DEDUCTION FOR PROBABLE SAVINGS	... ...	—12,000		—12,000	
TOTAL—50—CIVIL WORKS	Voted ...	(a) **21,64,444**	**18,26,646**	**16,50,163**	
	Charged ...	*(b) 31,000*	*36,000*	*30,000*	*10,92,662*
TOTAL—CIVIL WORKS (Carried over)	...	**21,95,444**	**18,62,646**	**16,80,163**	**10,92,662**

(a) The figure represents the amount of this demand.

(b) Represents charges of the Government House not included in the demand.

DEMAND No. 21.

MAJOR HEAD—50—CIVIL WORKS.

Expenditure in connection with capital construction.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 3,85,427.

Charged ... ... Rs..............

SUMMARY BY MINOR HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs
Brought forward	...	21,95,444	18,62,646	16,80,168	10,92,662
EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.	Voted ...	3,85,427	81,209	1,21,743	
TOTAL—EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.	Voted ...	(a) 3,85,427	81,209	1,21,743	
	Charged ...				
TOTAL—CIVIL WORKS INCLUDING EXPENDITURE IN CONNECTION WITH CAPITAL CONSTRUCTION.		25,80,871	19,43,855	18,01,906	10,92,662
Carried over	...				

(a) The figure represents the amount of this demand.

DEMAND No. 22.

MAJOR HEAD—50—CIVIL WORKS.

Public Works Common establishment and tools and plant.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 6,43,027.

Charged ... ... Rs. 1,95,603.

SUMMARY BY MINOR HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Brought forward ...		25,80,871	19,43,855	18,01,906	10,92,662
ESTABLISHMENT	Voted ...	6,20,087	5,97,079	6,09,562	4,16,168
	Charged ...	*1,81,723*	*1,77,842*	*1,74,734*	
TOOLS AND PLANT	Voted ...	44,880	45,482	37,315	35,911
DEDUCT—AMOUNT CHARGED TO OTHER DEPARTMENTS	Voted	—21,390	—6,890	—6,177	
CHARGES IN ENGLAND—					
High Commissioner—					
Sterling overseas pay	... *Charged* ...	*13,880*	*13,000*	*12,280*	
TOTAL—CHARGES IN ENGLAND ...		13,880	13,000	12,280	
Loss or gain by exchange					
TOTAL—PUBLIC WORKS COMMON ESTABLISHMENT AND TOOLS AND PLANT.	Voted ...	(a) 6,43,027	6,36,171	6,40,700	4,52,079
	Charged ...	*1,95,603*	*1,90,842*	*1,87,014*	
DEDUCT—PRO RATA SHARE DEBITABLE TO—					
(i) XVII—IRRIGATION ...	Voted ...	—1,16,849	—1,72,996	—2,21,851	
	Charged ...	*—30,384*	*—44,892*	*—60,043*	
(ii) 18—IRRIGATION	Voted ...	—49,243	—73,432	—75,517	
	Charged ...	*—13,007*	*—19,306*	*—20,438*	
(iii) 39—PUBLIC HEALTH	Voted ...	...	—487	—465	
	Charged ...				
TOTAL—PRO RATA SHARE ...	Voted ...	—1,66.092	—2,46,915	—2,97,833	
	Charged ...	*—43,391*	*—64,198*	*—80,481*	
TOTAL—CIVIL WORKS ESTABLISHMENT	Voted ...	4,76,935	3,89,256	3,42,867	15,44,741
	Charged ...	*1,52,212*	*1,26,644*	*1,06,533*	
GRAND TOTAL ...		(b) 32,10,018	24,59,755	22,51,306	15,44,741

(a) This figure represents the amount of this demand.

(b) This figure is the total figure in the general abstract.

DEMAND No. 23.

MAJOR HEAD—54—Famine Relief.

Estimate of the total grant required in 1938-39.

Voted	...	...	Rs. 35,000
Charged	...	...	Rs. ....

SUMMARY BY MAJOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
A.—FAMINE RELIEF				
SALARIES AND ESTABLISHMENT—				
ESTABLISHMENT				
GRATUITOUS RELIEF ... ... Voted ...	35,000	57,000	20,000	465
Total—A—Famine Relief—Voted ...	35,000	57,000	20,000	465
B.—TRANSFERS TO FAMINE RELIEF FUND ... ...*Charged* ...			...	*1,24,535*
TOTAL—54—Famine Relief Voted ...	35,000	57,000	20,000	1,25,000

DEMAND No. 24.

MAJOR HEAD—55—Pensions.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 4,13,245

Charged ... ... Rs. 6,67,952

SUMMARY BY MAJOR HEADS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
SUPERANNUATION ALLOWANCES AND PENSIONS	Voted ...	2,64,125	1,56,495	2,23,103	9,93,814
	Charged ...	*6,67,952*	*6,93,620*	*8,05,451*	
Total—55—Superannuation Allowances and Pensions	Voted ...	**2,64,125**	**1,56,495**	**2,23,103**	**9,93,814**
	Charged	*6,67,952*	*6,93,620*	*8,05,451*	
CHARGES IN ENGLAND				...	
Total	Voted ...				
	Charged ...				
55-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.		1,49,000	78,100	73,500	38,247
Total	Voted ...	**1,49,000**	**78,100**	**73,500**	**38,247**
88—PAYMENTS OF COMMUTED VALUE OF PENSIONS	Voted ...	1,49,000	78,100	20,000	
	Charged—			*53,500*	
DEDUCT AMOUNT FINANCED FROM ORDINARY REVENUE		—1,49,000	—78,100	—73,500	
Total ...					
85—PAYMENTS TO RETRENCHED PERSONNEL ...	Voted ...	120	120	—30	150
GRAND TOTAL ...	Voted	**4,13,245**	**2,34,715**	**2,96,573**	**10,32.211**
	Charged	*6,67,952*	*6,93,620*	*8,05,451*	

55—SUPERANNUATION ALLOWANCES AND PENSIONS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances—					
Payments to pensioners—					
Pensions initially and finally debitable to Orissa ...	Voted ...	2,80,000	1,81,600	1,60,000	1,35,019
	Charged ...				
Pensions adjustable between Orissa and Bihar ...	Voted ...				
	Charged ...	*3,04,600*	*3,35,000*	*3,54,000*	*3,68,550*
Pensions charged on Revenue—					
Contribution payable under section 156G.I. Act ...	*Charged* ...	*17,800*	*12,700*		
Add—Share of divisible pensions debited to Orissa ...	Voted ...				3,91,780
	Charged ...	*2,00,000*	*2,00,000*	*3,34,700*	
Orissa share of contibution payable under section 156 G.I. Act	*Charged* ...	*1,50,000*	*1,50,000*		
Payments to other Governments—					
For Orissa pensions paid in other provinces ...	Voted ...	3,000	1,500	6,000	*1,32,470*
	Charged ...				
For contribution in respect of officers in joint cadre or borrowed temporarily.	Voted ...			75,000	
	Charged ...			*1,25,000*	
Total—Superannuation and Retired Allowances	Voted ...	**2,83,000**	**1,83,100**	**2,41,000**	**10,27,819**
	Charged ...	*6,72,400*	*6,97,700*	*8,13,700*	
Compassionate allowances—					
Allowances initially and finally debited to Orissa	... ...	1,412	1,300	3,480	3,271
Allowances adjustable between Bihar and Orissa	... ...	810	810	504	750
Add—Share of divisible allowances debited to Orissa	... ...	400	450	830	404
Total—Compassionate Allowances	Voted ...	**2,622**	**2,560**	**4,814**	**4,425**
Equated payments of commuted value of pensions (charged to capital) Charitable allowances.	Voted	1,562	1,562	1,800	
Gratuities—					
Write back of payments to retrenched personnel charged to capital	Voted	30	30		
Payments from compassionate fund	Voted ...	3,400	3,400	3,500	3,217
Initially and finally debitable to Orissa ...	... ...	100	100		
Passage gratuities	*Charged* ...		*2,500*		*229*
Other gratuities	... ...	1,500	1,000	1,500	1,512
Total—Gratuities ...	Voted ...	**5,030**	**4,530**	**5,000**	**4,958**
	Charged ...		*2,500*		
Pensions for distinguished and meritorious services—					
Pensions initially and finally debitable to Orissa ...	... ...				
Pensions adjustable between Orissa and Bihar ...	... ...				
Add—Share of divisible pensions debited to Orissa ...	Voted ...	120	160	228	160
	Charged ...				
	Total ...	**120**	**160**	**228**	**160**
Donations to provident fund	Voted ...	300	287	741	997
Deduct—Actual of pensions recovered from other Governments	...				
Total ...	Voted ...	**300**	**287**	**741**	**997**
	Charged ...				
Deduct—Pensionary charges debitable to irrigation ...	Voted ...	**—28,509**	**—35,704**	**—30,480**	**—44,545**
	Charged ...	*—4,448*	*—6,580*	*—8,249*	
Total—55—Superannuation Allowances and Pensions	Voted ...	**64.125**	**1,56,495**	**2,23,103**	**9,93,814**
	Charged ...	*6,67,952*	*6,93,620*	*8,05,451*	

DEMAND No. 25.
MAJOR HEAD—56—STATIONERY AND PRINTING.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 3,52,628

Charged ... ... Rs..........

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
I—STATIONERY.				
A—Stationery Offices and Stores—				
Stationery Offices—				
Establishment ... ... Voted ...	1,080	1,080	1,932	
Allowances ... ... Voted ...			...	
Contingencies ... ... Voted ...	1,000	550	2,072	
Total—Stationery Offices—Voted ...	**2,080**	**1,630**	**4,004**	
B—Purchase of stationery stores ... ... Voted ...	**62,000**	**53,610**	**53,610**	**43,533**
C—Stationery supplied by other Governments ... ... Voted ...	**500**	**500**	...	
D—Discount on plain paper used with stamps ... ... Voted ...	**1,688**	**1,267**	**1,310**	**1,307**
E—Purchase of plain paper used with stamps—				
Direct purchase ... ... Voted ...	9,897	7,787	8,854	
Payments to other Governments for the supply of plain paper Voted	...	1,087	1,086	
Total—E Voted ...	**9,897**	**8,874**	**9,940**	**5,810**
F—Stores ... ... Voted ...	...	...	**8,920**	
TOTAL—I—STATIONERY—Voted ...	**76,165**	**65,881**	**77,784**	**50,650**
II.—PRINTING.				
GOVERNMENT PRESSES.				
A—Orissa Secretariat Press—				
(a)—Press Proper—				
Pay of establishment ... ... Voted ...	13,000	10,000	9,969	6,575
Branch Supervision ... ... Voted ...	4,712	2,975	4,001	
Operatives ... ... Voted ...	37,296	35,915	36,835	14,195
Auxiliaries ... ... Voted ...	1,176	892	1,168	
Reading Branch ... ... Voted ...	5,922	3,795	5,284	
Standing Forms ... ... Voted ...	240	198	275	
Allowances ... ... Voted ...	3,220	5,220	1,500	1,876
Contingencies ... ... Voted ...	18,014	16,470	19,224	28,654
Addition to plant and furniture ... ... Voted ...	35,440	49,450	21,500	
Stores ... ... Voted ...	24,500	18,848	16,371	17,364
Total—(a)—Press Proper—Voted ...	**1,43,520**	**1,43,763**	**1,16,127**	**68,664**

56—STATIONERY AND PRINTING.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
(*b*)—Mechanical Branch—				
Establishment				
Allowances				
Contingencies	2,000	500		
Total—(b) Voted ...	**2,000**	**500**	...	
(*c*)—Publishing Branch—				
Establishment	1,800	1,053	1,602	
Allowances				
Contingencies				
Total—(c)—Voted ...	**1,800**	**1,053**	**1,602**	
(*d*)—Type Foundry—				
Establishment	770			
Contingencies	4,000			
Total—(d)—Voted ...	**4,770**	...	...	...
Total—A—Voted ...	**1,52,090**	**1,45,316**	**1,17,729**	**68,664**
B—District Collectorate Press, Chatrapur—				
Pay of establishment	2,686	2,640	2,630	2,480
Contingencies	310	320	300	322
Total ...	**2,996**	**2,960**	**2,930**	**2,802**
Total Government Press ...	**1,55,026**	**1,48,276**	**1,20,659**	**71,466**
C—Printing at Private Presses ... ... Voted ...	5,000	5,000	...	
D—Cost of printing work done by other Governments—				
(*a*) Payment to the Governments of Bihar and Madras for supply of forms.	97,197	97,197	97,197	53,422
(*b*) Overprinting of legal practitioners certificate and cattle pound Kubuliyat stamps at Government Press, Gulzarbagh.			15	15
(*c*) Printing work done at Central Press for Provincial Government ...	100	100	...	49
(*d*) Printing work done by other Government			...	
Total—D—Voted ...	**97,297**	**97,297**	**97,212**	**53,486**
Total—II—Printing—Voted ...	**2,57,383**	**2,50,573**	**2,17,871**	**1,24,952**
TOTAL—56—STATIONERY AND PRINTING ...	**3,33,548**	**3,16,454**	**2,95,655**	**1,75,602**
Charges in England—				
High Commissioner—				
Stores for India ... ... Voted	19,080	22,920	14,000	
Total—Charges in England—Voted ...	**19,080**	**22,920**	**14,000**	
Loss or gain by Exchange				
TOTAL—56—STATIONERY AND PRINTING { Voted ...	**3,52,628**	**3,39,374**	**3,09,655**	**1,75,602**
{ *Charged...*				

56—STATIONERY AND PRINTING.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I—Stationery—				Rs.	Rs.	Rs.	Rs.
A—Stationery Offices and Stores.							
Stationery Offices							
Pay of Establishment. (Voted)		2	Clerks	720		1,440	
	2	2	Packers	360		360	
			Servants				
			Reorganization Scheme			132	
			Total—Pay of Establishment—Voted ...	1,080	1,080	1,932	
Allowances ... (Voted)			Allowances				
Contingencies ... (Voted)			Contingencies	1,000		2,072	
			Total Contingencies	1,000	550	2,072	
			Total—Stationery Offices—Voted ...	2,080	1,630	4,004	
B—Purchase of Stationery Stores. (Voted)			Purchase of stationery	55,000	47,760	47,760	43,204
			Purchase of chubb's locks				329
			Freight on stationery	6,000	5,000	5,000	
			Customs duty on imported stores ...	1,000	850	850	
			Supply of stationery store to transferred departments.				
			Total—Stationery Stores—Voted ...	62,000	53,610	53,610	43,533
E—Purchase of plain paper used with stamps.							
(*a*) Direct purchase. (Voted)			Cost of plain paper	9,500	7,487	7,700	
			Freight on plain paper	200	150	1,000	
			Commission	197	150	154	
			Total—Direct Purchase—Voted ...	9,897	7,787	8,854	
(*b*) Payments to other Governments for the supply of plain paper.			Cost of plain paper				
			Freight on plain paper				
			Other charges		...		
			Total—Payments to other, etc.—Voted		1,087	1,086	
			Total—Purchase of plain paper, etc. ...	9,897	8,874	9,940	5,810

56—STATIONERY AND PRINTING.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
II—Printing—Government Presses.							
A—Orissa Secretariat Press							
(a) Press proper Pay of establishment. (Voted)	1	1	Press Officer	4,670		4,550	
	1	1	Head Assistant	840			
	1	1	Accountant	720			
	2	5	Clerks	2,950		1,080	
			Time-keeper				
	1	2	Computors	1,140		683	
	1	1	Stationery and store-keeper	812			
	1	1	Assistant store-keeper	300		300	
		1	Paper issuer	180			
	1	5	Servants	744		456	
			Leave salaries	500		100	
			Temporary Establishment	144		50	
			Reorganization scheme			2,750	
			Total—Pay of Establishment Voted ...	**13,000**	**10,000**	**9,969**	**6,575**
Branch Supervision. (Voted)	1	2	Section-holder	1,692		824	
	1	2	Assistant section-holder	1,020		592	
		1	Time-work checker	360			
		1	Type store-keeper and assistant in charge of distribution.	300			
		1	Press Jamadar	420			
			Reorganization scheme			2,585	
		1	Binding Jamadar	420			
			Leave—Salaries —	500			
			Total—Branch Supervision ...	**4,712**	**2,975**	**4,001**	
Operatives—(Voted)							
Composing Branch	20	49	Compositors	28,860		11,460	
Hand Composition	3	5	Distributors	720		430	
	1	2	Impositors	480		240	
			Temporary	720		8,520	
			Reorganization scheme				
			Leave salaries—	500		10,425	
			Total ...	**31,280**	**30,713**	**31,075**	
Press and Machine	4	6	Pressmen	1,740		1,140	
			Machinemen				
	4	6	Inkmen	864		576	
	3	5	Fly-boys	600		360	
			Temporary	200		1,128	
			Pay of Substitutes				
			Total ...	**3,404**	**3,204**	**3,204**	

56—STATIONERY AND PRINTING.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
II—Printing—Government Presses—A—Orissa Secretariat Press—*contd.*							
Bindery ...	4	13	Binders	2,412		816	
			Temporary			540	
			Leave salary	200		100	
			Reorganization scheme			1,100	
			Deduct—Probable savings				
			Total ...	2,612	1,998	2,556	
			Total—Operatives—Voted ...	37,296	35,915	36,835	
Auxiliaries ... (Voted)	1	3	Type supplier	540		180	
			Temporary				
	1	2	Galley proof pressmen	396		220	
			Forme proof-pullers				
	2	2	Forme carriers	240		240	
			Reorganization scheme			528	
			Total—Auxiliaries—Voted ...	1,176	892	1,168	
Reading Branch (Voted)	1	4	Readers	3,300		540	
		1	Revisers	360			
	2	4	Copy-holders	1,542		804	
			Temporary	720		1,080	
			Reorganization scheme			2,860	
			Deduct—Probable savings				
			Total—Reading Branch—Voted ...	5,922	3,795	5,284	
Standing formes... (Voted)	1	1	Standing formes-keeper	240		275	
			Leave salary				
			Total—Standing Formes Voted ...	240	198	275	
Allowances ... (Voted)			Travelling allowance	500		500	1,422
			Grain compensation allowance				
			Overtime and compensatory allowance ...	2,720		1,000	454
			Total—Allowances Voted ...	3,220	5,220	1,500	1,876

56—STATIONERY AND PRINTING.

Sub-heads. (1)	Strength. 1937-38. (2)	Strength. 1938-39. (3)	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*) (4)	Budget Estimate, 1938-39. (5)	Revised Estimate, 1937-38. (6)	Budget Estimate, 1937-38. (7)	Accounts, 1936-37. (8)
				Rs.	Rs.	Rs.	Rs.
II—Printing—Government Presses—A—Orissa Secretariat Press—*contd.*							
Contingencies (Voted.)			Customs duty on imported stores ...	2, 00		1,780	
			Rents, rates and taxes	4,360		2,000	
——			Contract for outside printing			5,000	10,652
			Telephone charges	204		204	
			Liveries to peons	200		120	
			Repairs to plant and furniture... ...	200		120	
			Miscellaneous contingencies	10,000		10,000	18,002
			Electric charges	550			
			Total—Contingencies Voted...	**18,014**	**16,470**	**19,224**	**28,654**
Additions to plant and furniture (Voted.)			Purchase of plants and furniture in India...	24,300	48,450	21,000	
			Freight on plant and furniture... ...	700	1,000	500	
			Payments to other Governments for supply of press materials.				
			Purchase of Machine	10,440			
			Total—Additions to Plant and Furniture } Voted ...	**35,440**	**49,450**	**21,500**	
Stores (Voted) ...			Purchase of raw materials in India ...	3,500	1,500	1,500	
			Freight on raw materials	350	200	200	
			Country paper and binding materials ...	20,000	16,000	14,171	
			Freight on paper and binding materials ...	650	550	500	
			Payments to other Governments for the supply of press materials.		598		
			Total—Stores Voted ...	**24,500**	**18,848**	**16,371**	**17,364**
			Total—(*a*)—Press proper Voted ...	**1,43,520**	**1,43,763**	**1,16,127**	**68,664**
(*b*) Mechanical Branch Establishment.			Mechanic				
			Total—Establishment Voted ...			—	
Allowances (Voted.)			Overtime				
			Grain compensation and other allowances...				
			Total—Allowances Voted ...			—	

56—STATIONERY AND PRINTING.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
II—Printing—Government Presses. A—Orissa Secretariat Press—*concld.*				Rs.	Rs.	Rs.	Rs.
Contingencies (Voted.)			Electric charges	2,000	500		
			Purchase of raw materials				
			Total—Contingencies Voted ...	2,000	500		
			Total—(*b*)—Mechanical Branch Voted ...	2,000	500		
C—Publishing Branch.		3	Clerks	1,440	759	1,602	
Pay of Establishment (Voted.)		2	Parkers	360	294		
			Temporary				
			Leave salary				
			Total—Pay of Establishment Voted ...	1,800	1,053	1,602	
Allowances (Voted)			Travelling allowance				
			Grain compensation allowance				
			Other allowances				
			Total—Allowances Vated ...				
Contingencies (Voted.)			Contingencies Voted				
			Total—C Voted ...	1,800	1,053	1,602	
D—Type Foundary. Pay of Establishment (Voted.)		1	Operator	660			
		1	Servant	110			
			Total—Pay of Establishment Voted ...	770			
Contingencies (Voted).			Purchase of raw materials	4,000			
			Total—Contingencies Voted ...	4,000			
			Total—d—Voted ...	4,770			
			Total—A—Secretariat Press Voted ...	1,55,086	1,45,316	1,17,729	68,664
B—Collectorate Press, Chatrapur (Voted.)	1	1	Foreman	586		560	
	4	4	Compositors	1,344		1,180	
Pay of Establishment.	2	2	Apprentices	288		330	
	2	2	Pressmen	360		360	
			Leave salary	108		200	
			Total—Pay of Establishment Voted...	2,686	2,640	2,630	2,480
Allowances ...			Allowances				
Contingencies ...			Contingencies	310	320	300	322
			Total—B—Collectorate Press, Chatrapur Voted ...	2,996	2,960	2,930	2,802

DEMAND No. 26

MAJOR HEAD—57—MISCELLANEOUS.

Estimate of the total grant required in 1938-39

Voted ... ... Rs 1,05,065

Charged ... ... Rs............

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Allowances, Rewards, etc.—				
Allowances to civil servants out of employ				
Annual stipends to holders of literary titles				
Travelling allowances to officials and non-officials attending darbars Voted.	50	50	150	102
Allowances to terrorist and other State prisoners				
Total—Allowances, Rewards, etc.—Voted ...	**50**	**50**	**150**	**102**
Books and Periodicals—				
Cost of Books and Periodicals—				
Indian law reports and legislative publications	6,000	3,700	3,000	3,795
Other publications	5,000	4,000	2,900	2,776
Total—Cost of Books and Periodicals—Voted ...	**11,000**	**7,700**	**5,900**	**6,571**
Donations for charitable purposes ... ... Voted...	**850**	**850**	**850**	388
Charges on account of European Vagrants—				
Charges on account of European vagrants ... ... Voted...	115	115	115	90
Charges on account of other vagrants ... ... Voted...	...			
Total—Charges on account of European Vagrants—Voted ...	**115**	**115**	**115**	**90**
Miscellaneous—				
Special Commissions of Enquiry	20,000	5,000		
Publicity Board				
Pilgrimage beyond India				
Rewards for the destruction of wild animals	2,000	2,000	2,790	1,583
Total—Miscellaneous—Voted ...	**22,000**	7,000	**2,790**	**1,583**

57—MISCELLANEOUS.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
PETTY ESTABLISHMENT—				
A.—Circuit Houses—				
Pay of establishment ... ... Voted...	420	420	300	300
Allowances				
Contingencies ... ... Voted...	8,018	10,139	7,053	7,335
Total—A—Voted...	8,438	10,559	7,353	7,635
B.—Secretariat Buildings Establishment—				
Pay of establishment ... ... Voted...	770	769	770	635
Allowances	42	28		
Contingencies ... ... Voted...	1,850	1,635	1,324	1,150
Total—B—Voted...	2,662	2,432	2,094	1,785
Total—Petty Establishment—Voted...	11,100	12,991	9,447	9,420
Irrecoverable temporary loans written off ... ... Voted...	11,000	1,000	6,700	72
Contributions ... ... Voted...	41,405	41,251	44,580	40,132
Miscellaneous compensations ... ... Voted...				
Miscellaneous charges for the treatment of patients at the Pasteur Institute Voted.	300	300	403	241
Charges in connection with His Majesty's coronation		5,000		
Miscellaneous darbar charges ... ... Voted...	2,250	2,350	3,250	14,684
Miscellaneous and unforeseen charges ... ... Voted...	1,350	3,840	7,245	24
Rents, rates and taxes ... ... Voted...				
Charges in England—				
High Commissioner				
Other items	1,495			
Total—57—Miscellaneous—Voted...	(a) 1,02,915	81,947	81,430	73,257

(a) This amount plus Rs. 2,100 for salt, and Rs. 50 for ports and pilotage represent the amount of this demand.

57—MISCELLANEOUS—Petty Establishment.

Sub-heads.	Strength. 1937-38.	Strength. 1938-39.	Details by primary units, secondary units and detailed heads. (*Charged items in italics.*)	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Rs.	Rs.	Rs.	Rs.
A—Circuit Houses (Voted).			Chaukidars and servants	420	420	300	300
			Total—Pay of Establishment Voted	**420**	**420**	**300**	**300**
			Rents, rates and taxes	5,052	4,411	1,644	
			Purchase of furniture	200	2,400	1,000	
			Maintenance of furniture	318	420	370	
			Miscellaneous	2,448	2,908	4,039	
			Total—Contingencies Voted	**8,018**	**10,139**	**7,053**	**7,335**
			TOTAL—CIRCUIT HOUSES Voted	**8,438**	**10,559**	**7,353**	**7,635**

Detailed Account no. 57—MISCELLANEOUS—Petty Establishments—B

B—Secretariat Buildings Establishment.	2	2	Caretakers	600	600	600	
	1	1	Chaukidar	120	119	120	
			Leave salary	50	50	50	
			Total—Pay of Establishment Voted	**770**	**769**	**770**	**635**
			Allowances :—				
			Other Allowances	42	28		
			Total—allowances ...	**42**	**28**		
			Contingencies :—				
			Miscellaneous Contingencies ...	1,850	1,635	1,324	1,150
			Total—Contingencies ...	**1,850**	**1,635**	**1,324**	**1,150**
			TOTAL—SECRETARIAT BUILDINGS ESTABLISHMENT.—Voted	**2,662**	**2,432**	**2,094**	**1,785**

57—MISCELLANEOUS—Contributions.

SUB-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Grants to local bodies for no specific purpose, e.g., to cover deficit balances or as compensation for revenue resumed—				
(*a*) Port Fund	15,724	16,931	17,000	13,882
(*b*) Other local bodies	12,000	12,000	12,000	12,000
Miscellaneous contributions—				
Guaranteed Post and Telegraph offices	6,400	5,000	8,260	6,994
Foreign state telegrams	20	20	20	
Grants to Sambalpur Municipality and District Council for management of Nazul lands.	4,261	4,300	4,300	4,256
Grants to Cuttack Municipality for cantonment area	3,000	3,000	3,000	3,000
Other contributions				
Total—Contributions—Voted...	**41,405**	**41,251**	**44,580**	**40,132**

83—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Payments in India—					
Initially and finally debitable to Orissa... ...	Voted ...	1,00,000	40,000	...	4,612
	Charged ...	...		*23,500*	160
Adjustable between Bihar and Orissa sanctioned after 1st April 1936.	Voted ...				
	Charged ...	*9,000*	*8,100*	*30,000*	*14,584*
Do Do before 1st April 1936 ...	voted ...	...	...	...	3,236
ADD—Share of commuted value of pensions debited to Orissa.	Voted ...	40,000	30,000	20,000	15,655
	Charged ...				
Deduct—Amount transferred to 55—A—Commuted value of pensions financed from ordinary revenues.	Voted ...	—1,49.000	—78,100		
	Charged ...			*—73,500*	*—38,247*
Total—83—Payments of commuted value of pensions	...				

85—PAYMENTS TO RETRENCHED PERSONNEL.

Civil (non-commercial)—		...	...	...	150
Payments of gratuities to retrenched personnel ...	Voted ...	150	150	...	...
	Charged ...				
Total—Civil Department	...	**150**	**150**	...	**150**
Deduct—Repayments out of revenue...	...	—30	—30	—30	..
Total—85—Payments to Retrenched Personnel	...	**120**	**120**	**—30**	**150**

CAPITAL HEADS.

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-87.
N. Public Debt A.—II—Floating Debt.				
	Rs.	Rs.	Rs.	Rs.
Floating Debt				
O—UNFUNDED DEBT—State Provident Funds. Charged ... Rs. 2,55,000				
General Provident Fund	*2,55,000*	*2,50,000*	*1,68,000*	*2,34,492*
Contributory Provident Fund			*2,000*	*254*
Total *Charged* ...	*2,55,000*	*2,50,000*	*1,70,000*	*2,34,746*
P—DEPOSITS AND ADVANCES—Part II—Deposits not bearing interest—B—Reserve Funds—Orissa Famine Relief Fund. Charged ... Rs.				
A—Famine Relief Fund—				
Transfers to the Revenue Account				
Advances to Provincial Loan Account for loans to cultivators, etc. ...				
Payment of advance interest on securities purchased	...	*2,354*	*2,354*	*6,713*
Advances for financing commutation of pensions				
B—Investment Account—				
Purchase of securities	...	*3,43,160*	*3,42,160*	*6,25,322*
Total—*Charged* ...	...	*3,45,514*	*3,44,514*	*6,32,035*
P—DEPOSITS AND ADVANCES—Part II—Deposits not bearing interest—B—Reserve Funds—General Police Fund. Charged ... Rs. 1,000				
General Police Fund ... ... *Charged* ...	*1,000*	*63,577*	*2,000*	*1,021*
P—DEPOSITS AND ADVANCES—Part II—Deposits not bearing interest—B—Reserve Funds—Transfers to Famine Relief Fund.				
Transfers to Famine Relief Fund				
P—DEPOSITS AND ADVANCES—Part II—Deposits not bearing interest—C—Other Deposit Accounts.—Deposits of Local Funds. Charged ... Rs. 41,03,000				
District Funds	*30,00,000*	*30,60,000*	*32,00,000*	*35,75,510*
Municipal Funds	*5,90,000*	*5,90,000*	*6,40,000*	*5,94,390*
Other funds				
Por tand Marine Funds				
Gopalpur Port Funds... ... ... }				
Other Orissa Port Funds ... ... }	*30,000*	*31,000*	*20,711*	*36,157*
Education Funds	*4, 20,000*	*4,25,000*	*3,00,000*	*4,44,648*
Medical and Charitable Funds	*60,000*	*60,000*	*55,000*	*88,236*
Public Works Funds	*3,000*	*7,000*	*3,000*	*9,802*
Other Miscellaneous Funds				
Total—Deposits of Local Funds.—*Charged* ...	*41,03,000*	*41,73,000*	*42,18,711*	*47,48,743*

P—DEPOSITS AND ADVANCES—II—Deposits not bearing interest—C—Other Deposit Accounts—Departmental and Judicial Deposits—Civil Deposits.

Charged ... Rs. 25,45,000

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Revenue Deposit	6,50,000	6,36,000	7,15,000	8,19,878
Civil Court's Deposits	4,90,000	4,89,000	4,50,000	5,00,771
Criminal Court's Deposits	18,000	20,000	20,000	30,415
Personal Deposits	12,00,000	11,60,000	15,20,000	13,94,929
Forest Deposits				
Public Works Deposits	1,30,000	2,30,000	2,40,000	1,98,782
Deposits on account of Police Funds	20,000	22,000	20,000	27,827
Trust Interest Funds	17,000	23,000	16,000	10,625
Deposits for work done for public bodies or individuals	18,000	18,000	7,000	6,047
Deposits of fees received by Government servants for work done for private bodies.	2,000	2,000	3,000	1,482
Total—Civil Deposits—*Charged* ...	25,45,000	26,00,000	29,91,000	29,91,000

P—Deposits and Advances—II—Deposits not bearing interest—C—Other Deposit Accounts—Other Accounts.

Charged ... Rs. 13,83,159

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Subventions from Central Road Development Funds — *Ordinary* ...	95,000		...	
Subventions from Central Road Development Funds — *Reserved* ...	6,66,066	2,90,497	2,46,530	12,834
Deposit Account of grants from the Central Government for Economic Development and improvement of rural areas.	1,60,394	1,06,828	1,80,000	1,01,943
Deposit Account of grant made by the Imperial Council of Agricultural Research—				
(i) *Rice Research Scheme*	22,594	21,412	18,600	
(ii) *Animal Husbandry*	9,600	1,095	6,250	
(iii) *Agricultural markets*	4,678	2,196		
(iv) *Fruit Research schem*	4,500			
Deposit Account of grant from the Central Government for the development of sericultural industry.				
Deposit Account of grants from the Central Government for the development of handloom industry.	24,900	19,780	20,625	2,363
Deposit Account of grants from Sugar Excise Fund	10,000	10,000	8,532	
Deposit Account of grants for co-operative training and education ...			...	
Deposit Account of Fund for Orissa Buildings	3,85,427	81,209	1,21,743	
Total—Other Accounts *Charged* ...	13,83,159	5,33,017	6,02,280	1,17,140

DEMAND No. 27

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Advances Repayable.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 91,000

Charged ... ... Rs. 2,26,000

Minor-heads under which the grant will be accounted for.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Civil Advances—					
Objection-book Advances	Voted ...	60,000	60,000	75,000	69,825
Police Grain Advances	Voted ...	1,000	1,000	9,000	503
Total—Civil Advances ...		**61,000**	**61,000**	**84,000**	**70,328**
Special Advances	Voted ...	30,000	30,000	15,000	4,700
Forest Advances	*Charged* ...	*2,20,000*	*2,09,000*	*2,00,000*	*2,38,557*
Revenue Advances—					
Revenue Survey Advances	*Charged* ...	*3,000*	*3,000*	*20,000*	*5,947*
Cost of Boundary Marks (pending completion of survey operations).	*Charged*	*3,000*	*3,000*		
Total Revenue Advances	*Charged* ...	*6,000*	*6,000*	*20,000*	*5,947*
TOTAL—Advances Repayable ...	Voted ...	**91,000**	**91,000**	**99,000**	**75,028**
	Charged ...	*2,26,000*	*2,15,000*	*2,20,000*	*2,44,504*

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Permanent Advances.

Charged ... ... Rs. 2,000

Permanent Advances Civil	*Charged* ...	*2,000*	*2,000*	*2,000*	*2,951*

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Account with the Government of Burma.

Charged ... ... Rs. 2,000

Account with the Government of Burma ...	*Charged* ...	*2,000*	*2,000*		

P—DEPOSITS AND ADVANCES—III—Advances not bearing interest—Account with the Reserve Bank.

Charged ... ... Rs. 62,000

Transactions on behalf of the Reserve Bank ...	*Charged* ...	*62,000*	*63,000*	*65,000*	*63,819*

P—DEPOSITS AND ADVANCE—IV—Suspense.

Charged ... ... Rs. 57,10,000

MINOR-HEADS UNDER WHICH THE GRANT WILL BE ACCOUNTED FOR.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Suspense Accounts—				
Suspense Account	*60,000*	*1,50,000*	*40,000*	*26,170*
Central Accounts Office—Reserve Bank suspense	*16,50,000*	*16,50,000*		
Savings Bank Investment Account				
Cash balance investment account	*40,00,000*	*93,12,000*	*39,75,350*	
TOTAL—Suspense Accounts *Charged* ...	*57,10,000*	*1,11,12,000*	*40,15,350*	*26,170*

P—DEPOSITS AND ADVANCES—IV—Suspense—Departmental and Similar Accounts.

Charged ... ... Rs. 75,000

Departmental and Similar Accounts	75,000	80,000	25,000	75,674

DEMAND No. 28.

R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—

Loans to Municipalities, Port Funds, etc.

Estimate of the total grant required in 1938-39.

Voted ... ... Rs. 2,42,940

Charged ... ... Rs..............

Loans to Municipalities				
Loans to District and Other Local Fund Committees				
Loans to Landholders and other Notabilities				
Loans to Mohsin Endowment fund for payment of scholarships ...	340	340	340	340
Advances to Cultivators—				
Advances under the Land Improvements Act	11,000	9,700	11,000	97,591
Advances under the Agriculturists' Loans Act	1,88,500	1,63,500	1,38,500	
Advances under the Co-operative Credit Societies Act		10,000	10,000	
Advances under special Laws	100	100		
Advances under Special Laws—				
Loans under the State aid to Industries Act			1,000	
Miscellaneous Loans and Advances				
Reserve at the disposal of Government	10,000	10,000	10,000	
Total—Loans to Municipalities, Port Funds, etc. ...	**(a)2,09,940**	**1,93,640**	**1,70,840**	**97,931**

R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—

Loans to Government servants.

House-building Advances...	25,000	25,000	25,000	24,592
Advances for purchase of Motor-cars	5,000	5,000	20,000	
Advance for purchase of other conveyances	1,000		1,000	72
Passage Advances...	1,000	1,000	1,000	
Other Advances	1,000		1,000	49
TOTAL—Loans to Government Servants Voted...	**(b)33,000**	**31,000**	**48,000**	**24,713**

(a) This amount plus the Rs. 33,000 for Loans to Government Servants represents the amount of this demand.

(b) Included under demand No. 23.

S—REMITTANCES—I—Remittances within India—Other local remittances.

Charged ... ... Rs. 34,15,000

Minor-heads under which the grant will be accounted for.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
Local Remittances and Adjustments—				
Public Works Remittances—				
Remittances into treasuries	7,00,000	6,80,000	2,20,000	6,99,799
Public Works cheques	15,00,000	13,00,000	10,04,000	13,25,890
Other remittances	1,05,000	1,03,000	1,20,000	1,03,350
Transfers between Public Works officers	30,000	30,000	20,000	29,088
Forest Remittances	8,00,000	8,00,000		8,06,911
Cash Remittances between treasuries	2,50,000	2,50,000		1,30,49,815
Miscellaneous Remittances	30,000	30,000		28,762
Total—other Local Remittances ...	34,15,000	31,93,000	13,64,000	1,60,43,615

S—REMITTANCES—I—Remittances within India—Remittances by Bills.

Charged ... ... Rs. 1,30,000

Supply Bills	55,000	55,000		
Remittance Transfer Receipts	75,000	75,000		75,318
Total—Remittances by Bills ...	1,30,000	1,30,000	...	75,318

S—REMITTANCES—I—Remittances within India—Adjusting Accounts between Central and Provincial Governments.

Charged ... ... Rs. 98,60,000

Adjusting Accounts between Central and Provincial Governments ...	98,60,000	98,60,000		

S—REMITTANCES—I—Remittances within India—Inter Provincial Suspense Accounts.

Charged ... ... Rs. 5,00,000

Inter-Provincial Suspense Accounts	5,00,000	5,00,000		

APPENDICES.

APPENDIX A.

Charges in England.

Heads.	Budget Estimate, 1938-39.			Revised Estimate, 1937-38.			Budget Estimate, 1937-38.			Accounts, 1936-37.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8—Provincial Excise—												
High Commissioner—												
Stores	400	...	400	200	...	200	360	...	360			
Total—8—Provincial Excise ...	400	...	400	200	...	200	360	...	360			
10—Forests—												
High Commissioner—												
Leave Salary and depention pay	...	...	...	...	120	120						
Sterling Overseas pay ...	...	6,920	6,920	...	7.440	7,440	...	11,720	11,720			
Miscellaneous ...	...	160	160	...	160	160	160	...	160			
Total—10—Forests ...	...	7,080	7,080	...	7,720	7,720	160	11,720	12,880			
25—General Administration—												
High Commissioner of India—												
Salaries and Expenses of High Commissioner's Department.	...	1,680	1,680	...	1,520	1,520	...	1,080	1,080			
Other charges												
Leave salaries and Deputation pay	...	...	...	2,280	...	2,280	...	...	...			
Sterling Overseas pay ...	...	26,400	26,400	...	31,200	31,200	...	37,320	37,320			
Stores for India	...	...	...	...	80	80	...	80	80			
Exchange												
Total—25—General Administration...	...	28.080	28,080	2,280	32,800	35,080	...	38,480	38,480			
Carried over ...	...											

APPENDIX A—*contd.*

Charges in England—*contd.*

Heads.	Budget Estimate, 1938-39.			Revised Estimate, 1937-38.			Budget Estimate, 1937-38.			Accounts. 1936-37.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
1	2	3	4		6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...								...				
27—Administration of Justice—												
High Commissioner—												
Sterling Overseas pay ...	...	4,800	4,800	...	4,800	4,800	...	4,800	4,800			
Secretary of State—												
Law Charges	...	...	...	...	...	...	1,200	...	1,200			
Total—27—Administration of Justice.	...	4,800	4,800	...	4,800	4,800	1,200	4,800	6,000			
29—Police—												
High Commissioner—												
Leave Salary	...	...	...	1,840	40	1,880	1,800	...	1,800			
Overseas pay	...	23,520	23,520	...	19,080	19,080	...	21,320	21,320			
Exchange												
Total—29—Police ...	...	23,520	23,520	1,840	19,120	20,960	1,800	21,320	23,120			
37—Education—												
High Commissioner—												
Loss or gain by Exchange ...	...	...	...	...	...	...	...	...	...	...	...	—29
Leave Salaries	4,320	...	4,320	1,440	...	1,440	2,640	...	2,640			
Sterling Overseas pay ...	...	1,080	1,080	...	2,120	2,120	...	2,120	2,120			
Total—37—Education ...	4,320	1,080	5,400	1,440	2,120	3,560	2,640	2,120	4,760			—2
Carried over ...							...	...	...			

APPENDIX. A—*concld.*

Charges in England—*concld.*

Heads.	Budget Estimate, 1938-39.			Revised Estimate, 1937-38.			Budget Estimate, 1937-38.			Accounts. 1936-37.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...												
38—MEDICAL.												
High Commissioner—												
Leave Salary		1,200	1.200		3,600	3,600	...	...	...			
Overseas pay		7,680	7,680	..	4,160	4,160	...	8,800	8,800			
Stores	4,600	...	4,600	3,200	...	3,200	3,200	...	3,200			
Total—38—Medical ...	**4,600**	**8,880**	**13,480**	**3,200**	**7,760**	**10,960**	**3,200**	**8,800**	**12,000**			
40—AGRICULTURE.												
High Commissioner—												
Scholarship	2,080	...	2,080	...	...	...	...	...	...			
Total—40—Agriculture ...	**2,080**	**...**	**2,080**	**...**								
50—CIVIL WORKS.												
High Commissioner—												
Overseas pay	..	13,880	13,880	...	13,000	13,000	..	12,280	12,280			
Loss or gain by exchange ...												
Total—50—Civil Works ...	**...**	**13,880**	**13,880**	**...**	**13,000**	**13,000**	**...**	**12,280**	**12,280**			
56—STATIONERY AND PRINTING.												
High Commissioner—												
Stores	19,080	..	19,080	22,920	...	22,920	14,000	...	14,000			
Loss or gain by exchange ...												
Total—56—Stationery and Printing	**19,080**	**..**	**19,080**	**22,920**	**...**	**22,920**	**14,000**	**...**	**14,000**			

APPENDIX B.

Account of the Famine Relief Fund.

Year.	Opening Balance.	RECEIPTS. Transfer from Revenue Account.	Interest receipts.	Recoveries of former expenditure.	Repayment of advances for financing: Loans to cultivators.	Repayment of advances for financing: Commutation of pensions.	Repayment of advances for financing: Other capital expenditure.	Gain on realization of securities.	Scale of securities.	Total receipts.	EXPENDITURE. Transfer to Revenue Account.	Advances for Financing: Loans to cultivators.	Advances for Financing: Commutation of pensions.	Advances for Financing: Other capital expenditure.	Payment of advance interest on securities purchased.	Loss on realization of securities.	Purchase of securities.	Total expenditure.	Closing Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts 1936-37	5,00,000	1,24,535	7,500	...	...	...	...	...	...	6,32,035	...	...	...	...	6,713	...	6,25,322	6,32,035	...
1937-38 Revised...	...	3,45,514	28,750	...	...	...	...	...	...	3,74,264	...	...	...	...	2,354	...	3,43,160	3,45,514	28,750
1938-39 Budget...	...	...	36,675	...	...	...	...	...	...	36,675	...	...	...	...	...	...	...	...	36,675

APPENDIX C.

Amount of receipts and expenditure out of the subvention from the Central Road Development Account.

Year.		Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37	Ordinary ...	79,186	41,446	...	1.20,632
	Reserve ...	...	...	...	...
Revised, 1937-38	Ordinary ...	1,20,632	...	...	1,20,632
	Reserve ...	...	2,90,497	2,90,497	
Budget, 1938-39	Ordinary ...	1,20,632	...	95,000	25,632
	Reserve ...	...	6,66,066	6,66.066	

APPENDIX D.

Account of receipts and expenditure in Orissa out of the grants from the Imperial Council of Agricultural Research.

a.—Rice Research Scheme.

Year.	Opening balance.	Grant from the I. C. A. R.	Expenditure	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37	...	...	...	...
Revised, 1937-38	2,082	21,412	21,412	2,082
Budget, 1938-39	2,082	22,594	22.594	2,082

b.—Animal Husbandry Scheme.

Accounts, 1936-37	...	...	...	...
Revised, 1937-38	...	10,000	1,095	8,905
Budget, 1938-39	8,905	...	9,600	—695

c.—Agricultural Markets.

Accounts, 1936-37	...	...	...	...
Revised, 1937-38	...	3,400	2,196	1,204
Budget, 1938-39	1,204	4,678	4,678	1,204

d.—Fruit Research Scheme.

Accounts, 1936-37	...	...	...	...
Revised, 1937-38	...	...	...	...
Budget, 1938-39	...	4,500	4,500	...

APPENDIX E.

Account of receipts and expenditure out of the grants for economic development and improvement of rural areas.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37	2,74,137	...	1,01,943	1,72,194
Revised, 1937-38	1,72,194	...	1,06,828	65,366
Budget, 1938-39	65,366	1,00,000	1,60,394	4,972

APPENDIX F.

Account of receipts and expenditure out of the grants for development of Handloom Industry.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37	1,905	9,400	2,363	8,942
Revised, 1937-38	8,942	13,400	19,780	2,562
Budget, 1938-39	2,562	24,900	24,900	2,562

APPENDIX G.

Account of receipts and expenditure out of grants for the Sugar Excise Fund.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37	...	10,000	...	10,000
Revised, 1937-38	10,000	...	10,000	...
Budget, 1938-39	...	10,000	10,000	...

APPENDIX H.

Account of receipts and expenditure of the Fund for Orissa buildings.

Year.	Receipts.				Expenditure.			Closing balance.
	Opening balance.	Transfer from Provincial Revenue.	Insert on investments.	Total.	Works and Establishment.	Investments.	Total.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37 ...	...	...	...	...	...	...	...	...
Revised, 1937-38 ...	24,26,005	3,00,000	53,509	27,79,514	81,209	25,19,793	26,01,002	1,78,512
Budget, 1938-39 ...	1,78,512	3,00,000	1,17,519	5,96,031	3,85,427	...	3,85,427	2,10,604

APPENDIX I.

Account of receipts and expenditure out of the grants for Co-operative Training and Education.

Year.	Opening balance.	Grant from the Central Government.	Expenditure.	Balance at the end of the year.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Accounts, 1936-37				
Revised, 1937-38				
Budget, 1938-39				

OGP (Finance) 96—350—16-2-1938.

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GOVERNMENT OF ORISSA

FINANCE DEPARTMENT

FINANCIAL STATEMENT

FOR THE YEAR

1938-39

PRESS OFFICER, GOVERNMENT PRESS
ORISSA, CUTTACK.
1938.

[*Price—Rs.* 1-4-0.]

Memorandum on the Financial Statement for the year 1938-39.

[Except where otherwise stated, the figures in the memorandum are in thousands of rupees.]

In accordance with rule 15 of the Orissa Legislative Assembly (Governor's) Rules, the Budget for the year 1938-39 is presented to the Assembly. Appendix A to this statement summarises the estimates, both of receipts and expenditure, by major heads; the detailed estimates will be found in the separately printed estimates of the Civil, Public Works and Irrigation Departments. Appendix B gives a list of new schemes and projects included in the Budget as presented.

"Current estimate" means the budget for the current year as passed by the Legislative Assembly and authenticated by His Excellency the Governor in September last; it does not include supplementary grants voted from time to time; "Revised" means the estimate of receipts or expenditure for the current year as estimated in January on the basis of actual figures for part of the year, and estimated figures for the remainder; and "Budget" means the receipts and expenditure estimated for next year, 1938-39.

2. It was estimated that the current year would begin with an opening balance of 12,55. Actually the year opened with a balance of 22,21 including a balance of 3,12 earmarked for particular items of expenditure. The minimum balance which the Province has to maintain with its banker (The Reserve Bank) is 5 lakhs; and 4 lakhs is the normal cash balance required for working the treasuries.

3. The revised estimate of revenue for 1937-38 is 1,90,53 against the current estimate 1,89,57 or 96 more than was anticipated. On the other side of the account, the revised estimate of expenditure debitable to revenue is 1,85,72 against 1,84,37 originally estimated, i.e., expenditure will be 1·35 lakhs more than was originally estimated.

4. Besides the revenue account the net transactions on account of the various deposit heads (State Provident Funds, General Police Fund, Local Funds and Civil Deposits) are expected to result in a net receipt of 75; and at the end of the year it is expected that there will be a sum of 4,06 in the earmarked funds (e.g., Road Development Fund, Fund for the Handloom Industry, etc., vide page 7 of the Budget Estimates).

5. Provision has been made in the Revised Estimate for the fact that it was expected that a sum of 25 lakhs would remain invested in treasury bills, which would not mature until after the close of the financial year, and in the final result the revised estimate of the closing balance of this year is (—) 1,53. But for this investment the revised estimate of the closing balance would be 25,00 — 1,53 = 23,47 of which 4,06 is earmarked, and 9,00 represents the treasury and bank balances.

6. The total revenue of 1938-39 is estimated at 1,92,08 which is 1,55 more than the revised estimate for the current year.

7. Expenditure charged to revenue is expected to amount in 1938-39 to 1,94,56. The largest expenditure head is "Civil Works" (32,10) followed by "25—General Administration" (30,42), "37—Education" (26,50) and "29—Police" (23,61).

8. Receipts other than revenue are estimated at 2,99,14 and expenditure not charged to revenue at 2,86,03, the net receipt being 13,11 of which 3,70 is net receipts (including opening balance) on account of State Provident Funds, General Police Fund and Local Fund and Civil Deposits.

9. The budget again allows for a temporary investment of 10 lakhs in treasury bills, expected to be outstanding on 31st March 1939. But for this temporary investment the anticipated closing balance of 1938-39 would be 19,10 of which 9 lakhs would be the balance which must be maintained in the treasuries and bank, and 3,10 would be the balance of the funds earmarked for particular purposes, as shown on page 7 of the Budget Estimates.

10. As explained in paragraph 2, the year 1937-38 opened with a balance of 22,21 of which 3,12 belonged to earmarked funds. Since then the net receipts up to 31st March 1939 on account of the deposit heads are expected to be 3,70 (vide paragraph 8), so that in the two years the expenditure charged to revenue will have exceeded the revenue to the extent of 6,79, calculated as follows :—

A. Opening free balance on 1-4-1937=19,09 (22,21 minus 3,12)

Closing free balance on 31-3-1939	=16,00	(19,10 minus 3,10)
Deduct—Net receipts outside the revenue account	= 3,70	
	12,30	
B. Difference	−6,79	

11. *I.—Customs.*

1936-37 (Actuals)	1,04
1937-38 (Estimate)	1,77
1937-38 (Revised)	2,10
1938-39 (Budget)	1,90

The provision under this head represents the receipts from the Government of India on account of Orissa's share in the Jute export duty. The Revised for 1937-38 and the Budget for 1938-39 take into account the additional 12½ per cent of the Jute export duty which is given to the Province as a result of the Niemeyer Proposals and are based on the estimates furnished by the Government of India.

12. *V.—Salt.*

1936-37 (Actuals)	2
1937-38 (Estimate)	2
1937-38 (Revised)	2
1938-39 (Budget)	2

The provision under this head represents the Provincial Government's share of the additional import duty on foreign salt. It has been assumed that the Additional Salt Import Duty Act will be extended beyond April, 1938.

13. *VII.—Land Revenue.*

1936-37 (Actuals)	50,26
1937-38 (Estimate)	53,47
1937-38 (Revised)	47,48
1938-39 (Budget)	48,08

The Revised is 5,99 less than the current estimate. The reason for the decrease is that only three-fourth of land revenue in South Orissa is expected to be recovered this year due to change of Jamabandi Kist date. This accounts for a drop of 2,69 in the Revised. The current included 3,65 on account of land revenue due to irrigation. It was hitherto the practice to transfer this amount to Irrigation receipts in the actuals of the year, i.e., after the year was over, but it has now been decided to effect the adjustment in the Budget estimates also. This change in classification accounts for a drop of 2,74 in the Revised and of 3,65 in the Budget. Recovery on account of survey and settlement charges shows a drop of 30 due to the current being an over-estimate.

The Budget is 60 more than the Revised. The Budget allows for payment of four instalments of land revenue in South Orissa against three in the Revised. This accounts for an improvement of 2,59. A drop of 91 is expected under Land Revenue transferred to Irrigation. The net improvement of 1,68 thus arrived at is however partly counterbalanced by a refund of 85 to the Government of Madras since the entire Peshkush in respect of Parlakimedi estate has been paid into the Parlakimedi Sub-treasury and a portion of it will have to be refunded to Madras Government next year.

14. *VIII.—Provincial Excise.*

1936-37 (Actuals)	32,78
1937-38 (Estimate)	33,25
1937-38 (Revised)	33,85
1938-39 (Budget)	32,46

Eight months' actuals were 1,07 lakhs better than the figure for the corresponding period of last year. The Revised, therefore, allows 60 more than the current, the whole of increased receipt being accounted for by "Opium".

It is part of the policy of Government to reduce the consumption of opium, and therefore a smaller revenue is expected in 1938-39.

15. *IX.—Stamps.*

1936-37 (Actuals)	17,32
1937-38 (Estimate)...	17,50
1937-38 (Revised)	17,85
1938-39 (Budget)	17,85

Eight months' actuals in 1937-38 are 12,00 against 11,73 during the corresponding period in 1936-37. Progress of actual receipts under "Sale of other Non-Judicial Stamps" seems to indicate gradual improvement. The Revised has, therefore, been taken at 35 more than the current.

The Budget is the same as the Revised.

16. *X.—Forests.*

1936-37 (Actuals)	4,23
1937-38 (Estimate)	4,23
1937-38 (Revised)	4,00
1938-39 (Budget)	4,11

The prices of timber obtained in the current year's auction do not justify a revised of more than 4,00.

The Budget allows 14 more under "Sale of Timber" and 8 more under "Firewood and Charcoal". 11 more is expected under "Other minor produce". On the other hand, a drop of 7 is anticipated under "Sale of Bamboos" and of 10 under "Grazing grass". A further drop of 5 is expected under "Timber and other produce removed by the Government Agency". The Budget is therefore 11 better than the Revised.

17. *XI.—Registration.*

1936-37 (Actuals)	2,14
1937-38 (Estimate)	2,06
1937-38 (Revised)	2,28
1938-39 (Budget)	2,29

Fees for registration of documents during the first half of the year showed an improvement of 13 as compared with the corresponding period of last year, and this accounts for the increase in the Revised. The Budget is almost the same as the Revised and does not call for any remarks.

18. *XII.—Receipts under the Motor Vehicles Taxation Acts.*

1936-37 (Actuals)	69
1937-38 (Estimate)	65
1937-38 (Revised)	75
1938-39 (Budget)	75

Receipts during the first 7 months showed an improvement and this accounts for increase of 10 in the Revised. The Budget is the same as the Revised and does not call for any remarks.

19.

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

	Actuals, 1936-37.	Estimate, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Gross receipts	9,05	6,94	9,43	9,36
Deduct—Working Expenses ...	6,48	7,80	7,54	6,36
Total ...	2,57	—86	1,89	3,00

Gross Receipts.

As explained in the paragraph under "VII—Land Revenue" the Revised includes 2,74 on account of land revenue from irrigation. On the other hand, a drop of 20 has been allowed under "Water-rates" as the renewal of leases has decreased on account of favourable rainfall. A drop of 5 is anticipated under Navigation owing to less traffic in the canals in North Orissa. The above explains the net increase of 2,49 in the Revised.

The Budget, as compared with the Revised, provides for an increase in land revenue due to irrigation in South Orissa, but a fall in receipts from water-rates in North Orissa. In the net result it is 7 less than the Revised.

Working Expenses.

Under Orissa Canals, the Revised provides 36 more under "Maintenance and Repairs" and 1 more under "Extension and improvement", the provision under the former head being mainly on account of provision for the diversion of the Machagaon canal and the raising of its crest. On the other hand, the estimate of the *pro rata* share of common establishment and tools has decreased from 2,81 in the current to 2,18 in the Revised. Thus, there is a net decrease of 26 in the Revised.

Expenditure in the Orissa Canals under (*i*) "Extension and improvements" and (*ii*) "Maintenance and Repairs" is estimated at 2,55 next year against 2,86 in the Revised and on the Rushikulya system 71 against 79, thus resulting in a total decrease of 39. The estimate for *pro rata* allocation for establishment and tools and plant in the Budget is 70 less than in the Revised. The estimate for pensionary charges on account of Civil Works—Common Establishment debitable to the Irrigation Budget will be 9 less next year. The Budget is thus 1,18 less than the Revised.

20.

XVIII.—Irrigation, Navigation, Embankment and Drainage works for which Capital accounts are kept.

1936-37 (Actuals)	11
1937-38 (Estimate)	13
1937-38 (Revised)	10
1938-39 (Budget)	10

Expenditure on Government embankments in Orissa will be 3 less this year than aniticipated and this accounts for the decrease in the Revised.

The Budget is the same as the Revised.

21. *XX.—Interest*

1936-37 (Actuals)	29
1937-38 (Estimate)	11,29
1937-38 (Revised)	11,10
1938-39 (Budget)	11,12

Interest on Irrigation Capital outlay is for accounting purposes treated as an expenditure of the Irrigation Debt, but as the interest is no longer payable to the Government of India, a corresponding amount is shown under this head as receipt. The other items of interest of which credit is taken under this head are interest on investment of Provincial Balances, interest on loans and advances to local bodies, cultivators, etc.

Interest on investment of balances has been reduced from 86 in the current to 8 in the Revised as the bulk of the investment was made from the surplus balance of the building fund and interest on this account has been treated as receipt of the fund in the Revised. This accounts for a drop of 78 in the Revised. The interest on Irrigation Debt has now been ascertained to be 10,73 against 10,11 allowed in the current estimate. Thus there is a net decrease of 16 in the Revised.

The Budget is practically the same as the Revised except that some improvement is expected in the Interest receipt for loans under the Agriculturists' Loans Act.

22. *XXI.—Administration of Justice.*

1936-37 (Actuals)	79
1937-38 (Estimate)	85
1937-38 (Revised)	86
1938-39 (Budget)	86

The Revised and the Budget are almost the same as the current and do not call for any explanation.

23. *XXII.— Jails and Convict Settlements.*

1936-37 (Actuals)	24
1937-38 (Estimate)	24
1937-38 (Revised)	25
1938-39 (Budget)	27

The increase in the Revised and the Budget is due to expansion of manufactory operations in the Cuttack Jail, introduction of additional looms in the Berhampur Jail and starting of oil-pressing industry in Russelkonda and Balasore Jails.

24. *XXIII.—Police.*

1936-37 (Actuals)	43
1937-38 (Estimate)	79
1937-38 (Revised)	2,34
1938-39 (Budget)	83

The difference of 1,55 between the current and the revised estimates is accounted for under the following heads:—

(1) Contribution for railway police	+ 6
(2) Receipts of the general police fund	+80
(3) Recoveries from the general police fund	+62
(4) Recoveries of overpayment of leave salaries ...	+ 7

There was a strike in the Bengal Nagpur Railway in 1936-37 in connection with which a police force was supplied. The cost of this force has been recovered from the railway authorities. In conformity with the prescribed

accounting procedure, the recovery has been treated as a receipt in the police budget on behalf of the general police fund and then as a payment from the police budget to the deposit head "General Police Fund". The General Police Fund will pay back 62 to provincial revenues which has again been taken as a receipt of the Police Department, under the minor head "Recoveries of overpayments".

Police officers in South Orissa who went on leave in 1936-37 were paid their leave salaries from the revenues of Orissa. Some of them decided to revert to Madras, and as Orissa pays a contribution for pension and leave salaries in respect of officers who decide to revert the leave salaries actually paid to the officers on leave from the revenues of Orissa will be recovered from the Government of Madras. This explains item (4) above.

Apart from the items mentioned above, the provision in the budget is slightly in excess of the provision in the current estimate, as the estimate of contribution for railway police has been increased from 64 to 70.

25. *XXIV.—Ports and Pilotage.*

					Rs.
1936-37 (Actuals)	...	...	...	...	2,96
1937-38 (Estimate)	...	...	...	...	2,00
1937-38 (Revised)	...	...	...	...	1,00
1938-39 (Budget)	...	...	...	...	1,00

Estimates in the Revised and Budget have been framed on the basis of the progress of actuals of the current year.

26. *XXVI.—Education.*

1936-37 (Actuals)	...	...	...	1,65
1937-38 (Estimate)	...	...	...	1,67
1937-38 (Revised)	...	...	...	1,66
1938-39 (Budget)	...	...	...	1,64

The small variations in the Revised and Budget do not call for any remarks.

27. *XXVII.—Medical.*

1936-37 (Actuals)	...	...	...	...	24
1937-38 (Estimate)	...	...	...	...	42
1937-38 (Revised)	...	...	...	...	61
1938-39 (Budget)	...	...	...	...	41

The Government of Bihar have agreed to pay a contribution to this Government for Bihar students who were on the rolls of the Cuttack Medical School on the 1st April 1936 and have been allowed to continue in the School. The contribution for 1936-37 will be recovered during the current year, and this accounts for the increased Revised.

The Budget is practically the same as the current and needs no explanation.

28. *XXVIII.—Public Health.*

1936-37 (Actuals)	...	...	...	16
1937-38 (Estimate)	...	...	...	14
1937-38 (Revised)	...	...	...	40
1938-39 (Budget)	...	...	...	17

The Revised includes an extraordinary receipt of 24 due to the adjustment of receipts of Pilgrim's Lodging House Fund and Leper Asylum Fund under this head.

The Budget provides an extra 2 over the sanctioned estimate under 'Sale-proceeds of quinine' on account of the introduction of the North Orissa system of sale of quinine in South Orissa.

29. *XXIX—Agriculture.*

1936-37 (Actuals)	24
1937-38 (Estimate)	61
1937-38 (Revised)	70
1938-39 (Budget)	78

According to the accounting procedure in respect of grants from the Government of India and the Imperial Council of Agricultural Research, the grants received are credited to the deposit heads in the first instance and expenditure from the grant is shown under the service head concerned, i.e., 40 Agriculture, an equivalent amount being transferred to the corresponding revenue head by debit to the deposit head.

The current estimate allowed 28 as ordinary receipts from farm produce, 9 on account of grant from the Sugar Excise Fund, 19 on account of grant from the Imperial Council of Agricultural Research for the Rice Research Scheme and 5 as contribution from the Maharaja of Jeypore for the Rice Research sub-station at Jeypore. The Revised allows 10 for the grant from the Sugar Excise Fund, 21 from the Imperial Council of Agricultural Research for the Rice Research Scheme. The Revised further allows 2 for the grant from the Imperial Council of Agricultural Research on account of an additional marketing officer for Orissa, and 3 for transfer of part of the grant sanctioned by the Government of India on account of economic development and improvement of rural areas. These factors explain the increase in the Revised.

The Budget allows 5 on account of the grant for the Additional Marketing Officer for full one year against 2 in the Revised for a part of the year. Another 5 has been allowed on account of expected grant from the Imperial Council of Agricultural Research for Fruit Research Scheme which will be financed partly from provincial revenues and partly from the grant from the Imperial Council of Agricultural Research. A provision of 11 (including 5 expected from the Imperial Council of Agricultural Research) has been entered for the scheme in the expenditure side. This accounts for increase of 8 over the Revised.

30. *XXX.—Veterinary.*

1936-37 (Actuals)	19
1937-38 (Estimate)	27
1937-38 (Revised)	30
1938-39 (Budget)	29

The current estimate allowed for a recovery of 6 from the Imperial Council of Agricultural Research for the Animal Husbandry scheme for the appointment of a separate Disease Investigation Officer for Orissa. Owing to delay in the introduction of the scheme expenditure during the year will be nominal. A drop of 2 occurs under "Sale-proceeds of sera and vaccines" due to the fall in the demand from Orissa States. On the other hand, a provision of 10 has been made on the receipt side as grant to the cattle-breeding association, out of the unspent balance of the Central Government's allotment for economic development and improvment of rural areas.

The Budget provides 10 for grant from the Imperial Council of Agricultural Research for a separate Disease Investigation Officer for the full year.

31. *XXXI.—Co-operative Credit.*

1936-37 (Actuals)	7
1937-38 (Estimate)	29
1937-38 (Revised)	21
1938-39 (Budget)	29

Against the provision of 26 under "Audit Fees" in the current the Revised allows 18 only, the reduction being due to the fact that the control of the audit staff was taken over later in the current year than was anticipated.

The Budget includes recovery of audit fees for the whole year and is the same as the current.

32. *XXXII.—Industries.*

1936-37 (Actuals)	...	...	...	...	15
1937-38 (Estimate)	...	...	...	...	34
1937-38 (Revised)	...	...	...	...	34
1938-39 (Budget)	...	...	...	...	38

The Revised is the same as the current and needs no explanation.

The current included 21 for transfer from the deposit head to this receipt head on account of a grant from the Government of India for the development of the Handloom Industry. The Budget allows 25 for the purpose, there being a corresponding increased provision for expenditure under the head "43—Industries". This accounts for the increase of 4 in the Budget.

33. *XXXVI.—Miscellaneous Department.*

1936-37 (Actuals)	...	...	...	...	2
1937-38 (Estimate)	..	...	...	...	2
1937-38 (Revised)	...	...	...	...	5
1938-39 (Budget)	...	...	...	...	4

The Revised includes 2 on account of fees realised from candidates for Secretariat and other examinations. An increased receipt of 1 is expected under Miscellaneous. Thus the Revised is 3 better than the current.

The Budget is 1 less than the Revised and does not seem to call for any explanation.

34. *XXXIX.—Civil Works.*

1936-37 (Actuals)	...	...	...	...	1,50
1937-38 (Estimate)	...	...	...	...	4,76
1937-38 (Revised)	...	...	...	...	4,69
1938-39 (Budget)	...	...	...	...	12,56

The Revised allows for transfer of 44 more from the Central Road Development Account for expenditure on road projects and for 41 less for transfer from the "Fund for Orissa buildings", for expenditure on construction projects at Nawapara and Koraput. There is thus a net improvement of 3 on these accounts. The recovery of house-rent is expected to be 2 more this year. Receipts under "Recovery of expenditure" are expected to be 6 better due to the adjustment of value of stores found surplus in stock of the Jobra Workshop Receipts under "Miscellaneous" are likely to be 3 better. These improvements of 3 + 2 + 6 + 3= 14 will be partly offset by an extra refund of 21 on account of a refund to the Contractor for the Burabalang bridge. The Revised is thus 7 less than the Current.

The Budget allows 3,76 in excess of the Revised on account of transfers from the Central Road Development Account, for expenditure on road projects approved by the Government of India. The Budget also allows 3,04 in excess of the Revised on account of transfers from the Deposit head "Fund for Orissa Buildings". A corresponding increased provision has also been made on the expenditure side. A further receipt of 95 has been allowed in the Budget for transfer from the Deposit Account for road development on account of three road projects which have been approved by the Government of India to be financed from the ordinary share of the subvention from the Central Road Development Account, there being a corresponding provision on the expenditure side. The Budget provides for refund of 1 against 22 in the Revised. These increases aggregating 7,96 will be slightly offset by a drop of 6 under "Recoveries of Expenditure" as the extra provision of 6 provided in the Revised for adjustment of value of surplus stock in the Jobra Workshop has not been repeated in the Budget. There is thus a net increase of 7,90 in the Budget.

35. *XLIV.—Receipts in aid of superannuation.*

1936-37 (Actuals)	12
1937-38 (Estimate)	11
1937-38 (Revised)	8
1938-39 (Budget)	8

The decrease of 3 in the Revised and the Budget is due to the fact that the pension contribution recoverable for the Bengal-Nagpur Railway Police and for police guards supplied to Railways which was hitherto being credited to this head has been excluded as a result of change in the classification, and has been included in the departmental budget.

36. *XLV.—Stationery and Printing.*

1936-37 (Actuals)	28
1937-38 (Estimate)	26
1937-38 (Revised)	46
1938-39 (Budget)	29

The Revised includes 18 as recovery of an overpayment made to the Government of Bihar last year in connection with the supply of stationery and type. Receipts from sale of plain paper are expected to yield 1 more during the current year, plain paper having been brought into use in South Orissa.

The Budget allows for an improvement of 1 over the Revised under sale of plain paper.

37. *XLVI.—Miscellaneous.*

1936-37 (Actuals)	73
1937-38 (Estimate)	47
1937-38 (Revised)	1,62
1938-39 (Budget)	2,15

The estimate of receipts on account of lapsed deposits has been increased from 20 in the current to 52 in the Revised. The Revised under "Contribution" allows for a recovery of 2 for pay and leave salary of clerks on deputation to Sherguda and Jerada Estates. An increase of 3 is anticipated under other fees, fines and forfeitures on account of receipts in connection with elections. 94 has been included in the Revised on account of the transfer from the deposit account of grants for the economic development and improvement of rural areas, a corresponding provision being made under the service head "25—General Administration" for expenditure during the current year. An improvement of 2 is expected under "Recovery of overpayment" on account of recovery from the Government of India of certain costs of separation of records required when Orissa was constituted. A receipt of 2 also has been allowed in the Revised for recoveries from states on account of their share of the cost of restoration of boundary pillars. The increased receipts of 1,35 detailed above will be offset to some extent by increased provision under "Deduct Refunds". Thus the Revised is 1,15 more than the current.

The Budget is 53 more than the Revised. Against 94 allowed in the Revised under "Transfer from the deposit account of grant for economic development and improvement of rural areas," the budget allows 1,58 including 1,00 representing the amount provided in the General Administration Budget for expenditure in connection with digging of wells which will be transferred from the deposit head mentioned above to this receipt head. This increase of 64 is however offset by a drop of 11 expected under various minor heads.

38. *XLIV.—Grants-in-Aid from Central Government.*

1936-37 (Actuals)	—
1937-38 (Estimate)	47,00
1937-38 (Revised)	47,00
1938-39 (Budget)	43,00

In the year 1936-37 the subvention from the Central Government was adjusted under the head "L—Miscellaneous adjustments between Central and Provincial Governments". Hence the actuals for the year 1936-37 under this new heads which was introduced this year are shown as *Nil.*

The Revised for the year 1937-38 and the Budget for the year 1938-39 provide for the subvention from the Central Government as laid down in the schedule appended to the Government of India (Distribution of Revenues) Order, 1936. The difference of 4 lakhs is explained by the fact that the first year's subvention included 4 lakhs, intended to enable the province to bring its famine fund up to 10 lakhs (from 6 lakhs at which it then stood). The normal subvention of 40 lakhs will be reached after 3 more years, and in the meantime the extra 3 lakhs is intended for the initial equipment of the province (i.e. buildings at the capital, and at Koraput, Nawapara and Rayagada, etc.), and is being transferred to the building fund.

If there is any distribution of income-tax it will be available for supplementary demands next year.

39. *5.—Salt.*

1936-37 (Actuals)	2,37
1937-38 (Estimate)	4,00
1937-38 (Revised)	45
1938-39 (Budget)	21,00

The Budget provides 2 for a new scheme and represents provision for the pay and allowances of two officers to be deputed to study the conditions of Salt Industry in Bengal and Madras.

40. *7.—Land Revenue.*

1936-37 (Actuals)	3,[illegible]8
1937-38 (Estimate)	3,29
1937-38 (Revised)	3,13
1938-39 (Budget)	3,14

The Revised is 16 less than the current estimate. The saving falls largely under the 'Partition establishment' due to fall in the number of partition cases.

The Budget is practically the same as the Revised. It provides 14 for a new scheme, e.g., experimental survey and settlement in the district of Koraput, against 15 included in the Revised for Ganjam Settlement programme which will be completed this year.

41. *8.—Provincial Excise.*

1936-37 (Actuals)	5,58
1937-38 (Estimate)	6,60
1937-38 (Revised)	6,34
1938-39 (Budget)	6,59

The Revised is 26 less than the current estimate. A saving of 22 is expected under "District Executive Establishment" which is due partly to reduction of circles in South Orissa from 3 to 2 under the charge of Superintendents of Excise and partly to reversion of officers on higher pay to Madras and

their replacement by officers on lower pay. The provision on account of cost of opium is expected to yield a saving of 8. On the other hand, increased expenditure of 5 is expected under "Compensations" for payment to Messrs. Fraser, Ross and Co. and to Mayurbhanj and Sarangarh States.

The Budget is 25 more than the Revised. There is an increase under "Cost of opium" for replenishment of stocks. On the other hand, 7 less will be required under "Compensations" and 2 less under "District Executive Establishment" the latter being due to less provision required next year on account of leave and pensionary contribution for officers reverting to Madras.

42. *9.—Stamps.*

1936-37 (Actuals)	36
1937-38 (Estimate)	38
1937-38 (Revised)	39
1938-39 (Budget)	39

The small increase of 1 in the Revised and Buget over the current occurs under "Discount on sale of impressed stamps". This is necessitated by the increased receipts expected under "Non-Judicial Stamps" this year and the next.

43. *10.—Forests.*

1936-37 (Actuals)	4,16
1937-38 (Estimate)	4,54
1937-38 (Revised)	4,38
1938-39 (Budget)	4,56

As forest capital expenditure is financed from Ordinary revenues the provisions which formally used to be shown under "52-A (new head 65-A) capital outlay on forests—not charged to revenue" have been omitted altogether and the expenditure chargeable under that head has now been included under the head "10—Forests". This accounting procedure has been prescribed by the Auditor-General and has been introduced with effect from the current year. This explains the variation between actual 1936-37 and the current estimate.

The Revised is 16 less than the current estimate. A saving of 6 is expected this year on account of late appointment of the Forest Research and Working Plan Officer. The introduction of the North Orissa system of administration in South Orissa and the scheme of reorganization of the Forest Department will yield a saving of 21 under the Pay heads. A saving of 4 is anticipated under "Charges in England" due to the retirement of Mr. Holland, the permanent Conservator. The total saving of 31 mentioned above is counterbalanced by increased expenditure of 15 on account of pension contributions in respect of joint cadre officers reverting to Madras which according to the decision of the Auditor-General is being made in the departmental budget instead of the Pension Budget with effect from the Revised 1937-38.

Working plans are out of date or even non-existent and full provision for the Working Plan Officer has been made in the Budget, which accounts for an increase of 10 over the Revised. An increased provision of 2 has been made for contribution for leave salary on account of officers reverting to Madras. An increase of 3 has been provided for one permanent and one temporary extra Assistant Conservator of Forests, 3 more has been allowed in the Budget for increments and 2 for a new scheme, viz, extension of Casuarina plantation, Puri.

The Budget is thus 20 more than the Revised.

44. *11.—Registration.*

1936-37 (Actuals)	1,50
1937-38 (Estimate)	1,58
1937-38 (Revised)	1,50
1938-39 (Budget)	1,54

The drop of 8 in the Revised is mainly attributable to the savings caused by the reversion of officers on higher pay to Madras and the employment in their place officers at lower rates of pay. The opening of a Sadr Registration office, Koraput, accounts for the small increase of 4 in the Budget.

45. *12.—Charges on account of Motor Vehicles Taxation Act.*

1936-37 (Actuals)	23
1937-38 (Estimate)	33
1937-38 (Revised)	38
1938-39 (Budget)	48

In South Orissa, half the net receipts from tax on motor vehicles in Ganjam is paid as compensation to the local bodies for loss of income from tolls. The Revised is 5 more than the sanctioned estimate as the corresponding increase in the receipt side is 10. The Budget provides 10 more for payment of arrear grants to the local bodies for the years 1935-36 and 1936-37

46.
17.—Interest on Irrigation works for which Capital accounts are kept.

1936-37 (Actuals)	10,73
1937-38 (Current)	10,17
1937-38 (Revised)	10,73
1938-39 (Budget)	10,73

As explained under "XX—Interest" the interest on irrigation debt has now been ascertained to be 10,73 and this figure appears as expenditure under this head.

47.
18.—Other Revenue expenditure financed from ordinary revenues.

1936-37 (Actuals)	2,81
1937-38 (Estimate)	2,97
1937-38 (Revised)	3,05
1938-39 (Budget)	2,57

The Revised includes 93 on account of *pro rata* share of the Common Establishment and tools and plant for which the current included 96. It also includes 6 for old maintenance charges in connection with the Rushikulya system for which no provision was made in the current. The Revised allows 5 more for maintenance and repairs to be incurred on embankments in North Orissa. This explains the net increase of 8 in the Revised.

The estimate on account of *pro rata* allocation is 63 in the Budget against 93 in the Revised. Under maintenance and repairs of embankments the normal provision is 1,00 and an extra 9 has been allowed as a non-recurring increase for next year. Thus the total provision is 1,09 against 1,28 in the Revised. These factors contribute to the net decrease of 48 in the Budget.

48. *22.—Interest on Debt and other obligations.*

1936-37 (Actuals)	61
1937-38 (Estimate)	1,22
1937-38 (Revised)	1,02
1938-39 (Budget)	1,06

Provision under this head is made for interest on Provident Fund accumulations of the officers of the Provincial Government. The current estimate assumed that Orissa would get 7 lakhs from Madras as Provident Fund balance of Madras officers who elect to remain permanently in Orissa and interest would be paid from the Provincial revenues on this transferred balance. The Revised and Budget do not allow for this interest as it is uncertain when the transfer will be made.

49. *25.—General Administration.*

1936-37 (Actuals)	26,30
1937-38 (Estimate)	28,04
1937-38 (Revised)	29,54
1938-39 (Budget)	30,42

The Revised is 1,50 more than the current. Owing to the appointment of Special Officers to deal with particular matters in the Revenue, Finance and L.S.-G. Departments, and an Additional Secretary in the Home, Revenue and Finance Departments, expenditure under Civil Secretariat is expected to go up by 19. The decision to provide contributions for pensionary charges for officers of the Bihar and Orissa Joint cadre, and officers reverting to Madras, in the departmental budget instead of in the Pension Budget as hitherto accounts for an increased expenditure of 68 under "District Administration—General Establishment". Owing to a change in the accounting procedure, expenditure from the Government of India's grant for rural reconstruction which was hitherto being debited to a deposit head, will with effect from the current year, pass through appropriate service heads such as General Administration, Veterinary, Agriculture, etc., a corresponding sum being transferred from the deposit head to the receipt head concerned. The Revised allows 94 for expenditure on rural reconstruction under the control of District Officers. On the other hand, savings of 32 are expected under "Subdivisional establishment and other establishments" due to the reversion of officers on higher pay to Madras and appointment of men on lower pay.

The Budget provides 1,58 for expenditure on rural reconstruction (including 1,00 for digging of wells in rural areas) against 94 in the Revised. This accounts for an increase of 64 over the Revised. 14 more has been allowed for discretionary grants at the disposal of the Hon'ble Ministers. The Budget allows for a net increase of 12 under "District Administration—General Establishment" which is partly accounted for by the necessity of appointing Sub-Deputy Collectors on probation to replace retiring officers and officers reverting to Madras, which in turn is partly set off by a reduction in the provision for Tahsildars and Deputy Tahsildars. Expenditure under "Legislative Assembly" is expected to be 14 more next year partly due to provision being made for full year for certain extra staff sanctioned for the Assembly Department sanctioned late in the current year, and partly to more provision for travelling and halting allowances of the members of the Assembly. On the other hand the estimate under Civil Secretariat is 12 less, and under "Elections charges" 3 less. All these factors account for a net increase of 88 in the Budget, the greater part of which is accounted for by rural reconstruction.

50. *27.—Administration of Justice.*

1936-37 (Actuals)	6,33
1937-38 (Estimate)	7,48
1937-38 (Revised)	7,62
1938-39 (Budget)	7,16

An increased provision of 6 occurs under "Legal Remembrancer—High Court Pleader" and "Muffassil Establishment" on account of increase in the number of cases. Under "Civil and Sessions Court", the Revised provides 4 more under contribution on account of leave salaries of joint cadre officers and 6 against nil in the current for contribution on account of pensionary charges as a result of the decision to provide the latter charges in the departmental Budget. The above factors mainly account for the increased Revised.

The Budget provides 1,50 for contribution payable to Bihar for the services of the High Court and thus accounts for a decrease of 45 as compared with the Revised, which includes 45 on account of arrears for last year. (These contributions are still only estimates and have not yet been finally settled.) Provision for charged officers under "Civil and Sessions Court" will be 9 less next year due to non-appointment of a charged officer for the whole of the year. The Budget provides 5 for a new scheme, e.g., the establishment of a Sub-judge's Court at Puri. In the net result all these factors account for the reduced provision in the Budget as compared with the Revised.

51. *28.—Jails and Convict Settlements.*

1936-37 (Actuals)	2,77
1937-38 (Estimate)	2,94
1937-38 (Revised)	2,82
1938-39 (Budget)	2,84

A saving of 8 in the Revised occurs under "Establishment" due to the reversion of officers on higher salary to Madras and their replacement by officers of lower pay. The provision under "Charges payable to other Governments" is expected to yield a saving of 7 due to the gradual repatriation of Orissa prisoners confined in Bihar and Madras jails. On the other hand, increased expenditure of 4 is provided for in the Revised under "Jail manufactures" owing to expansion of manufacturing operations in Cuttack and Berhampore jails where new looms have been provided. There is thus a net decrease of 12 in the Revised.

The Budget provides 6 more for rations in district and sub-jails due to the increase of jail population and to provision of Bihar and Orissa Jail diet for prisoners repatriated from Madras. An increased provision of 2 has also been made for "clothing and bedding" on account of the proposed introduction of North Orissa pattern of clothing in South Orissa. 2 more has been provided under "Jail manufactures" for expansion of manufacturing activities. On the other hand, 8 less has been provided for contribution payable to other Governments as there will be more repatriation of prisoners next year. The Budget is thus practically the same as the Revised.

52. *29.—Police.*

1936-37 (Actuals)	21,83
1937-38 (Estimate)	24,17
1937-38 (Revised)	24,68
1938-39 (Budget)	23,61

3 has been allowed for increase in pay and arrears of pay under "Superintendence". A provision of 25 has been included in the Revised for contribution on account of pensionary charges formerly included in the Pensions Budget. 6 more will be required under "Railway Police". A receipt of 80

taken credit of under the head "General Police Fund" in the receipt side has been shown as expenditure under "General Police Fund", in conformity with the prescribed accounting procedure. The total increased provision made in the Revised is thus 1,14, of which only 3 plus 6 represents a net increase over the budget estimate for 1937-38. On the other hand, a saving of 47 is expected under "Police Force" partly due to the reversion of executive subordinates to Madras, and their replacement by men on lower pay and partly due to the abolition of certain allowances to constables. A saving of 4 is expected under "District Police—Hospital charges" due to the abolition of 2 posts of police Sub-Assistant Surgeons in Koraput. The provision under "Contribution to Bihar for training of Police Officers" will yield a saving of 5 due to the opening of a separate Training School for Orissa. Expenditure under "Work" and "Charges in England" will be less by 4. The net increase in the Revised is thus estimated to be 1,14 minus 63, or 51.

The provision of 80 included under "General Police Fund" in the Revised will not be required in the Budget. Provision in the Budget under "Police Training Schools" is 13 less than in the Revised as no contribution for training of constables in the Bihar Police Training School will be payable by Orissa, owing to the opening of the school at Angul. The Budget provides 11 less under "Police Force". The full effect of abolition of 2 posts of Sub-Assistant Surgeons in Koraput reduces expenditure by 3 next year. The above factors account for the decrease of 1,07. The contributions to Madras and the Central Provinces in the Railway Police Budget will not be payable in future years, since the policing of the South Orissa lines is being taken over by Orissa in 1938-39 (April). The contributions provided for this item in the budget for 1938-39 represent payments in respect of 1937-38.

There is an increase of 1,73 in the budget as compared with the actuals of 1936-37 to which several facts contribute. For instance, in headquarters office which came into existence in 1936-37, only 11 months' pay was drawn in that year instead of the usual 12 (for no pay had accrued on the 1st April 1936); various contributions to Bihar were not paid in full in 1936-37; because the amount was not settled; the pension contribution was not included in the Police Budget but in the Pensions Budget.

53. *30.—Ports and Pilotage.*

					Rs.
1936-37 (Actuals)	...	...	...	...	20
1937-38 (Estimate)	...	...	...	...	50
1937-38 (Revised)	...	...	...	...	50
1938-39 (Budget)	...	...	...	...	50

The provision in the Revised and Budget is the same as the current and does not call for any remarks.

54. *36.—Scientific Department.*

1936-37 (Actuals)	...	...	...	...	—
1937-38 (Estimate)	...	...	...	...	3
1937-38 (Revised)	...	...	...	...	3
1938-39 (Budget)	...	...	...	...	2

The Revised is the same as the current estimate and includes 2 for show cases and cabinets required for the preservation of exhibits in the Museum at the Ravenshaw College. The Budget provides 1 only for the above purpose and is thus one less than the Revised.

55. *37.—Education.*

1936-37 (Actuals)	...	...	...	25,45
1937-38 (Estimate)	...	...	...	26,19
1937-38 (Revised)	...	...	...	26,23
1938-39 (Budget)	...	...	...	26,50

The Revised allows 6 on account of penison contribution for joint cadre officers, 3 for appointment of a Professor in Oriya in the Ravenshaw College at present on a temporary basis and 3 for arrear increments of a Professor. An extra 3 has also been provided for a grant to the Sambalpur District Council for the Ex-Central Provinces area, on the North Orissa principle of distribution on a *per capita* basis. These increases aggregating 15 will be offset by a drop of 5 under "Government Secondary Schools for boys" as some highly paid officers are on leave on half pay preparatory to retirement, and 6 under pay heads under "Inspections". The net result is the increase of 4 in the Revised.

The Budget was framed on the assumption that one I. E. S. officer would remain on leave for 7 months and this accounts for a short provision of 10 under 'Government Arts Colleges'. The provision of 4 included in the Revised for Committees and Conferences has not been repeated in the Budget, 5 less has been provided in the Budget under non-recurring grants for minor and major projects as (except 3 provided for a building grant to the Moslem Seminary) no building grant for any other school has been provided for. On the other hand, the Budget provides 3 for leave salary payable to an officer on study leave in England. The Budget also provides 43 for new schemes as shown in Appendix B excluding 3 to the Moslem Seminary referred to above. The net result is that there is an increase of 27 over the Revised.

56. *38.—Medical.*

1936-37 (Actuals)	...	...	...	...	7,82
1937-38 (Estimate)	...	...	...	...	9,54
1937-38 (Revised)	...	...	...	...	8,84
1938-39 (Budget)	...	...	..	...	8,58

The Revised is 70 less than the current. A saving of 8 is expected under "Medical Establishment" as one I.M.S. Civil Surgeon was employed this year instead of 2 budgetted for. The provision under "Hospitals and Dispensaries" will yield a saving of 29 due to the reversion of officers getting higher pay to Madras and recruitment of new men on lower pay in their place. The Revised provides 15 less than the current estimate under Contribution for Medical College in accordance with the reduced claim of the Government of Bihar. Non-introduction of the scheme for subsidising medical practitioners in North Orissa during current year accounts for a saving of 2. The provision of 2 for a grant to Nurses' Registration Council will be saved as the Council has not yet been constituted. The entire provision of 11 for fees payable to the Government of Bengal for Chemical Examination will be saved as owing to an agreement with the Government of Bengal the payment will be adjusted one year in arrears, as a result of which the contribution for this year will be paid next year.

The Budget allows for a decrease of 22 under "Mufassal Hospitals and Dispensaries" as provision has been made for officers on lower pay. A reduced provision of 20 is made under "Grant to Hospitals and Dispensaries", as the Revised allowed for arrear contributions to local bodies, for which Budget need make no provision. 9 less will be required for contribution to Bihar for the Prince of Wales Medical College according to the estimate furnished by the Government of Bihar. On the other hand, the Budget provides 6 for fees payable to the Government of Bengal for Chemical Examination, for which the Revised provides nothing. An extra 8 has been included in the Budget under "District Medical Officers" for a second I.M.S. officer. 10 has been included for new schemes. There is therefore a net decrease of 26 in the Budget as compared with the Revised.

57. *39.—Public Health.*

1936-37 (Actuals)	...	...	...	2,00
1937-38 (Estimate)	...	...	...	2,86
1937-38 (Revised)	...	...	...	2,41
1938-39 (Budget)	...	...	.	2,70

Owing to the non-appointment of an Assistant Director, Public Health, the entire provision of 14 in the sanctioned estimate has been omitted in the Revised. The provision of 6 for arrear grant to the Puri Lodging House Committee for Health Officer was found to be unnecessary as the grant sanctioned in 1936 was duly adjusted in the accounts for 1936 37. A saving of 16 out of 23 is expected owing to delay in opening the Bacteriologial laboratory. A saving of 5 will be effected owing to the delay in the appointment of a Malaria officer. A saving of 4 is also anticipated owing to less consumption of Bacteriophage and vaccine lymph. All these factors explain the saving of 45 in the Revised.

The Budget provides 5 less under Engineering Branch, as the contribution payable to Bihar for the services of the Superintending Engineer, Public Health Circle, will, as reported by the Government of Bihar, be 17 against 22 in the Revised. Reversions of highly paid officers to Madras and appointment of officers on lower pay in their place accounts for a short provision of 7 under Mufassal Health Establishment. On the other hand, the Budget provides 10 extra as a lump provision for the appointment of an Assistant Director, Public Health and his staff. 7 has been allowed as full provision on account of the Malaria Officer and his staff. An extra 15 has been provided for the Bacteriological laboratory and 10 for new schemes as detailed in Appendix B. These account for a net increase of 29 in the Budget.

58. *40—Agriculture.*

1936-37 (Actual)	...	...	...	...	1,02
1937-38 (Estimate)	...	...	...	...	1,59
1937-38 (Revised)	...	...	...	...	1,65
1938 39 (Budget)	...	...	..	...	2,21

The Revised includes 3 for contribution to Bihar for the Senior Marketing Officer. No provision was made for this in the current estimate. The creation of an additional marketing officer for Orissa also accounts for an expenditure of 2 which will be covered by a grant from the Imperial Council of Agricultural Research as explained under the receipt head "XXIX—Agriculture". An increased provision of 2 has been allowed for increments of officers and 2 extra will be required for expenditure in connection with the Rice Research Scheme, which again will be covered by a grant from the Imperial Council of Agricultural Research. On the other hand, a saving of 3 is anticipated in the provision for the scheme for well boring staff which was included in the current estimate by means of a schedule but has not yet been given effect to. The net result is an increase of 6 in the Revised over the sanctioned estimate.

A total sum of 60 has been provided in the Budget for the following new schemes:—

1. Raising 10, 00 cocoanut seedlings for sale at cost price or less ...	2
2. Agricultural Farm in the Khond area in the Ganjam District ...	19
3. Establishment of a fruit farm in the district of Koraput ...	9
4. Expenditure in connection with the holding of agricultural exhibitions.	1
5. Passage to England of Scholar for training in agriculture ...	3
6. Fruit Research Scheme	11
7. Sand Flora Experiment at Puri	2
8. Increase in the supply of fruit grafts of different varieties at the Government Farm.	5
9. Raising of two lakhs of orange seedlings	4
10. Distribution of seed potatoes for second crop and free distribution of potol roots in the Province.	4

59. *41.—Veterinary.*

1936-37 (Actuals)	89
1937-38 (Estimate)	1,19
1937-38 (Revised)	1,19
1938-39 (Budget)	1,13

The Revised includes 10 for grant to the Orissa Cattle Breeding Association out of the Government of India's grant on account of economic development and improvement of rural areas. The provision on account of the Disease Investigation Officer is expected to yield a saving of 6 due to the delay in the introduction of the scheme Savings aggregating 4 occur under "Superintendence", "Subordinate Establishment" and under "Contribution to Bihar". The reason for the saving under the head last mentioned is due to the fact that only one student was sent for training in the Bihar Veterinary College against 3 provided for. The Revised is therefore the same as the current estimate.

The Budget provides 8 less under "Superintendence" on account of abolition of the post of District Veterinary Officer, Ganjam. Provision has been made for full year for the Disease Investigation Officer. Provision has also been made for a contribution of 2 for cattle shows, and a grant of 5 to the cattle-breeding association. This grant will be given from the Provincial revenues, and not from Government of India's grant as in the current year.

60. *42.—Co-operative Credit.*

1936-37 (Actuals)	1,12
1937-38 (Estimate)	1,45
1937-38 (Revised)	1,30
1938-39 (Budget)	1,40

A saving of 12 is expected under the head "Contribution for sharing the services of the Registrar, Co-operative Societies of other Governments". A further saving of 12 is expected under "Superintendence" as full effect to the Co-operative Reorganisation Scheme was not given this year. The decrease of 24 stated above is offset by a provision of 8 included in the Revised for expenditure in connection with the Co-operative Enquiry Committee and of 1 more under "Grants and Subsidies". The Revised is therefore 15 less than the current.

In the Budget no provision is made for "Contribution to Bihar for sharing the services of their Registrar", nor for the "Co-operative Enquiry Committee". Thus there has been a less provision by 16+8=24 in the Budget. On the other hand, full provision has been made for the Co-operative Reorganisation Scheme resulting in an increased provision of 27 for "Pay of Officers" and "Pay of Establishment" under the minor head "Superintendance". A non-recurring provision of 5 has been made for subsidy to the Orissa Provincial Co-operative Bank for which the provision of 1 in the current was not required for payment this year. The Budget also includes 2 for Remission of Money Order Commission provided through a schedule. Thus there is a net increase of 10 in the Budget over the Revised.

61. *43.—Industries.*

1936-37 (Actuals)	1,46
1937-38 (Estimate)	2,29
1937-38 (Revised)	2,22
1938-39 (Budget)	2,60

A saving of 6 is anticipated under "Industrial Education" partly, because that some stipends remained vacant, and partly because less contribution required for payment to other Governments, owing to the number of students sent for training being less than anticipated. A saving of 2 is anticipated

under "Weaving Demonstration" as the scheme for weaving demonstration parties was not introduced till late in the year. Effect could not be given to the scheme for the creation of two piscicultural demonstration parties and this accounts for a saving of 4. The above savings aggregating 12 are partly offset by the extra provision of 5, for a grant to the All-India Village Industries Association for training persons in preparing date-palm gur, palmyra gur, in apiculture and hand-made paper, which was accepted by the Assembly as a supplementary demand. The Revised is thus 7 less than the current.

The Budget provides 6 less under "Contribution to other provinces" as contributions to the Bhagalpur Silk Institute and the Gulzarbagh Cottage Industries Institute will cease to be paid from next year, and no arrear contribution is payable to Bihar for the Engineering College. On the other hand, a full year's provision in the Budget for the Dyeing Demonstration and weaving demonstration parties accounts for an increased provision of 4 under "Direction" and 6 under "Weaving Demonstration". An increase of 5 has been allowed in the Budget for the marketing organisation scheme. 28 has been provided for new schemes as detailed in Appendix B to the Financial Statement. There is thus a net increase of 38 in the Budget.

62. *47.—Miscellaneous Department.*

1936-37 (Actuals)	6
1937-38 (Estimate)	8
1937-38 (Revised)	7
1938-39 (Budget)	8

The Revised and Budget are almost the same as the current and do not call for any remarks.

63. *50.—Civil Works.*

1936-37 (Actuals)	15,45
1937-38 (Estimate)	22,51
1937-38 (Revised)	24,69
1938-39 (Budget)	32,10

Expenditure on road development projects will be 44 more this year on account of work on the Rairakhol portion of the Cuttack-Sambalpur road. The Revised also provides 64 for final payment to the Contractor for the Burabalang bridge. Expenditure on repairs of communications is expected to be 91 more on account of special repairs to roads and renewal of road-metalling which is done in every four years. An extra provision of 15 has become necessary under "Gants-in-aid" for a grant to the Sambalpur District Council for repairs of flood damage to the Sambalpur-Bilaspur road. There is a smaller deduction in the Revised on account of the *pro rata* share of common establishment and tools and plant (with Irrigation) which has resulted in a further increase of 67 in the amount debited to "50—Civil Works". On the other hand, a saving of 41 (including 7 under "Establishment" and 34 under "Works") is expected under "expenditure in connection with Capital construction", as most of the works at Koraput were started very late. A saving of 40 is expected in the provision for original works both major and minor. All these factors explain the net increase of about 2 lakhs in the Revised.

The Budget is 7,50 higher than the Revised. Expenditure on road development projects to be financed from the reserve in the Central Road Development Account is estimated at 3,76 more than the Revised. Expenditure on Capital Construction work which is at present confined to buildings required at Nawapara and Koraput, will be 3,04 more next year. The Budget provides 2,62 for new schemes as detailed in Appendix B. Thus there is an extra provision of $3{,}76 + 3{,}04 + 2{,}62 = 9{,}42$ in the Budget as compared with the Revised. On the other hand, expenditure next year on repairs to buildings and communications will be 9,34 (excluding 44 provided as a new scheme for non-recurring extra provision for one year) against 10,53 in the Revised. Provision under Grants-in-aid (excluding 50 for Sambalpur Sadr Hospital entered as a new scheme) is 1,78 against 2,59 in the Revised. Thus the net extra provision comes to nearly 7½ lakhs.

64. *54.—Famine.*

	A—Famine Relief.	B—Transfer to Famine Relief Fund.	Total.
	Rs.	Rs.	Rs.
1936-37 (Actuals) ...	465	1,24,535	1,25,000
1937-38 (Estimate) ...	20,000	...	20,000
1937-38 (Revised) ...	57,000	...	57,000
1938-39 (Budget) ...	35,000	...	35,000

All expenditure incurred directly on the relief of famine is debited to the head " A—Famine Relief ". Assignment from Provincial Revenues to the Orissa Famine Relief Fund under the provisions of Regulation no. XII of 1937 is debited to the head ' B—Transfer to Famine Relief Fund " by credit to the fund. In 1936-37, actual expenditure on famine relief was Rs. 465 only. The balance of Rs. 1,24,535 was therefore transferred to the Orissa Famine Relief Fund, by debiting the head " 54—Famine " and crediting the fund.

On account of heavy flood in North Orissa it has become necessary to incur expenditure on relief of famine on a large scale. A supplementary demand of 15 was therefore taken in the September session of the Legislative Assembly. Subsequently it was decided to render gratuitous relief in flood-affected areas in the shape of distribution of *rabi* seeds and a further expenditure of 22 was accordingly authorised this year. The Revised therefore provides 57.

The budget provides for 15 more over the current to provide for likely requirements.

Under section 7 of the Famine Fund Regulation a valuation of the fund has to be made on 31st March 1938 and if according to that valuation the balance in the fund is less than 10 lakhs, a provision has to be made to make good the deficit up to 10 lakhs. It is anticipated that the balance in the fund at the end of 1937-38 will be just above 10 lakhs. No provision has therefore been made in the Budget for transfer from revenue to the fund.

65. *55.—Superannuation allowances and pensions.*

55 A.—Commutation of pensions financed from ordinary revenues.

83.—Payments of commuted value of pensions.

85.—Payments to retrenched personnel.

	Head. 55	Head. 55 A	Head. 83	Head. 85	Total.
1936-37 (Actuals)	9,94	38	...	...	10,32
1937-38 (Estimates)	10,29	73	...	...	11,02
1937-38 (Revised)	8,50	78	...	...	9,28
1938-39 (Budget)	9,32	1,49	...	...	10,81

The saving of 1,74 in the total Revised is mainly due to the exclusion from this head of provision on account of contributions for the pensionary charges of joint cadre officers, and of officers borrowed from other provinces, as these have been included in the respective departmental budgets with effect from the current year.

The increase in the Budget as compared with the Revised under the head " 55 " is due to increased provision based on the expected retirement of a number of officers in 1938-39. Similarly it has been assumed that for the same reason, as above, expenditure on commutation of pensions debitable to the head " 55A " will proportionately increase next year.

66. *56.—Stationery and Printing.*

1936-37 (Actuals)	1,76
1937-38 (Estimate)	3,10
1937-38 (Revised)	3,39
1938-39 (Budget)	3,53

Increased expenditure of 27 is expected under Press proper on account of the purchase of additional type and this mainly accounts for the increased Revised.

The Budget provides for an increased expenditure of 6 under "Stores" on account of substantial increase in the price of paper and binding materials. There is increased provision of 10 under Stationery for building up of a reserve stock. There was also an increase under "Establishment" in the middle of the current year the full effect of which would entail an extra expenditure of 5 next year. The Budget also provides 17 for recurring and non-recurring charges in connection with the erection of a type-casting machine which will enable the Press to make its own type, using the same material over and over again and thereby securing economy. These increases aggregating 38 will however be partly offset by a reduced provision of 24 in the Budget under "Purchase of types". The Budget is therefore 14 more than the Revised.

67. *57.—Miscellaneous.*

1936-37 (Actuals)	73
1937-38 (Estimate)	81
1937-38 (Revised)	82
1938-39 (Budget)	1,03

Compared with the current estimate the Revised provides for an increase of 2 under "Cost of books and periodicals", of 5 under "Special Commissions of Enquiry," and of 3 under "Circuit Houses" due to the purchase of furniture for the additional circuit house at Cuttack, and the debiting of the rent of the house to this budget instead of to 50—Civil Works. On the other hand savings of 6 are expected under "Irrecoverable temporary loans written off" as the provision for adjustment of a loan sanctioned under the State Aid to Industries Act will not be utilized this year. A further saving of 3 is expected in the provision of 8 for contribution on account of guaranteed posts and telegraph offices due to reduction in the rate of guarantee intimated by the Postal Department. The net result of these savings and excesses is that the Revised is 1 more than current estimate.

The Budget provides 11 under "Irrecoverable temporary loans written off" in connection with the write-off of loans under the State Aid to Industries Act, and also 15 more for the appointment of Special Officers and committees which are expected to be required for many outstanding problems. The provision of 5 included in the Current and repeated in the Revised for charges in connection with His Majesty's Coronation has not been repeated next year. The Budget is therefore 21 more than the Revised.

68. *State Provident Fund.*

	Receipts.	Disbursements.
1936-37 (Actuals)	2,33	2,35
1937-38 (Estimate)	11,24	1,70
1937-38 (Revised)	4,82	2,50
1938-39 (Budget)	5,01	2,55

In the receipt side the Current included 7,24 as accumulated balance to be transferred from the Government of Madras on account of the Provident Fund accounts of the officers borrowed from that province, who will remain permanently in Orissa. As the bulk of these officers have not yet decided

whether to remain in Orissa or not, their accounts are not likely to be transferred this year. The Revised is therefore 6,42 less than the current. It is made up of 3,79 as the subscription of Government servants already in permanent service of the Government of Orissa and 1,02 for interest receipts. The Budget allows 4 more for interest recovery and 16 for expansion and transfers from Madras and is therefore 19 higher than the Revised.

Expenditure from the Fund represents final withdrawals on retirement or death, withdrawals on account of insurance premia and temporary advances. The Revised is based on the progress of actuals in the first eight months of the current year. The Budget allows 5 more for normal increase.

69. *Orissa Famine Relief Fund.*

	Receipts.	Disbursements.
1936-37 (Actuals)	1,32	6,32
1937-38 (Estimate)	29	3,45
1937-38 (Revised)	29	3,46
1938-39 (Budget)	37	...

In 1936-37 the fund started with an opening balance of 5,00. As this fell short of the minimum balance of 10,00, a sum of 1,25 was transferred from revenue to the fund. This sum of 1,25 together with the interest of 7 on the balance of 5,00 constituted the receipts of the fund in 1936-37. The whole amount of 5,00 + 1,25 + 7 = 6,32 was invested in interest earning Government securities towards the end of the year 1936-37 and has been shown as disbursement that year.

The interest on the securities referred to above constitutes the receipts of the current year. This year's subvention from the centre included 4,00 more than the normal subvention of the first 5 years, so as to enable the province to bring its Famine Relief Fund upto 10 lakhs. 3,43 is being transferred to the fund outside the regular accounts, and the interest only has been shown as the direct receipt of the fund in 1937-38. Securities at a total cost of 3,45 have been purchased this year and have been shown as disbursements of the fund. With this purchase and interest of the year the fund will reach the minimum balance of 10,00 in 1937-38.

Interest on the securities referred to above has been shown as receipts in 1938-39. No provision has been made for disbursement as no withdrawal will be made unless there is a serious flood or famine next year. To meet any situation which may arise out of ordinary floods, provision has been made out of revenue under 54—Famine Relief.

70. *General Police Fund.*

	Receipts.	Disbursements.
1936-37 (Actuals)	1	1
1937-38 (Estimate)	2	2
1937-38 (Revised)	81	64
1938-39 (Budget)	1	1

The provision represents cost of additional police quartered in any area under sections 13 and 14 of the Indian Police Act. The Revised includes a receipt of 80 recovered from the Bengal-Nagpur Railway Company on account of the cost of police supplied to it during the period of the Railway strike in 1936-37. The Police Fund will pay back 63 to general revenues which has been taken into account in the disbursement side. The question of the proper full amount to be paid back to general revenues is still under examination; the estimate is a conservative estimate.

The Budget provides for a normal provision of 1 both under receipt and disbursement.

71. *Deposits of Local Funds.*

	Receipts.	Disbursements.
1936-37 (Actuals)	41,88	47,49
1937-38 (Estimate)	44,33	42,19
1937-38 (Revised)	40,62	41,73
1938-39 (Budget)	41,25	41,03

Transactions under this head represent receipts of Local Funds and other local authorities which use the Government treasuries as their banks. The accounts are purely banking accounts. The estimates in the Revised and the Budget on both the receipt and the disbursement sides are based on the actuals for 1936-37 and progress of actuals in the first eight months of the current year.

72. *Departmental and Judicial Deposits—Civil Deposits.*

	Receipts.	Disbursements.
1936-37 (Actuals)	26,18	29,91
1937-38 (Estimate)	30,25	29,91
1937-38 (Revised)	25,37	26,00
1938-39 (Budget)	25,72	25,45

Deposits received from and withdrawn by the public are shown under this head. As in the case of "Deposits of Local Funds" the estimates under this head are based on the progress of actuals.

73. *Subvention from Central Road Development Accounts.*

	Receipts.	Disbursements.
1936-37 (Actuals)	54	13
1937-38 (Estimate)	3,17	2,47
1937-38 (Revised)	2,90	2,90
1938-39 (Budget)	6,66	7,61

The Revised both on the receipt and the expenditure side represents provision made in the Civil Works Budget for expenditure on certain road projects to be financed from the special reserve in the Central Road Development Account.

The Budget of 6,66 on the receipt side represents expected receipts in connection with the projects to be financed in 1938-39 from the special reserve.

On the disbursement side, the Budget provides 6,66 provided on the receipt side, *plus* 95 representing expenditure on three road projects to be financed from the ordinary share of the Road subvention. This latter sum has not been taken on the receipt side because the projects will be financed from the accumulated balance and no fresh grant will be received from the Government of India.

74.

Deposit account of grants from the Central Government for Economic Development and improvement of rural areas.

	Receipts.	Disbursements.
1936-37 (Actuals)	...	1,02
1937-38 (Estimate)	36	1,80
1937-38 (Revised)	...	1,07
1938-39 (Budget)	1,00	1,60

As the Government of India will give no grant until the balance in hand has been fully spent the Revised under receipts is shown nil, for there was an unspent balance of 1,72 on the 1st April 1937.

On the disbursement side, the Revised provides 3 for village welfare scheme, 10 for Cattle breeding, and 94 for expenditure on rural reconstruction in charge of District and Subdivisional officers, i.e., for a total expenditure of 1,07 The balance in the Fund will thus, at the close of the current year, be reduced from 1,72 to 65. Next year it is estimated that an expenditure of 60 will be incurred on village welfare schemes and rural reconstruction projects in charge of District Officers the whole of which will be met from the balance of 65 mentioned above. The Budget further provides for an expenditure of 1,00 on account of digging of wells for which it is expected to receive a grant of an equivalent sum from the Government of India, being the first instalment of the 4 lakhs grant from the surplus of 1935-36. On the receipt side, the Budget provides for the expected grant of 1,00 referred to above. This will leave a balance of 5 at the end of the year 1938-39 to meet a commitment which will come in course of payment in 1939-40.

75.

Grants made by the Imperial Council of Agricultural Research.

			Receipts.	Disbursements.
1936-37 (Actuals)	...	...	...	...
1937-38 (Estimate)	...	...	29	25
1937-38 (Revised)	...	...	35	25
1938 39 (Budget)	...	...	32	41

On the receipt side the Revised includes 3 more for a grant from the Imperial Council on account of the Rice Research Scheme and 3 for Agricultural Marketing and is thus 6 more than the current. The Budget does not allow anything for the "Animal Husbandry Scheme for which 10 is included in the current and Revised; but on the other hand, it includes 2 more for Agricultural Marketing and 5 for a new scheme, viz., Fruit Research Scheme, for which it is expected that the Imperial Council of Agricultural Research will make a grant of Rs. 15,500 spread over a period of 3 years. The Budget is, therefore, in the net result, 3 less than the Revised.

On the disbursement side, the Revised is the same as the current. The Budget is 16 more than the Revised as it includes 8 more for expenditure on the Animal Husbandry Scheme, 3 more for the Agricultural Marketing Scheme and 5 for Fruit Research Scheme.

76. *Grants from the Central Government for the Development of the Handloom Industry.*

				Receipts.	Disbursements.
1936-37 (Actuals)	...	...	...	9	2
1937-38 (Estimate)	...	...	...	13	21
1937-38 (Revised)	...	...	...	13	20
1938-39 (Budget)	...	...	...	25	25

The Government of India have allotted 13 this year for the scheme for development of the Handloom Industry. There was an unspent balance of 9 in the last year's grant. It is expected that 20 will be spent this year leaving a balance of 2.

The Budget provides 25 both on the receipt and the expenditure side; it is expected that a grant of 25 will be received from the Government of India next year.

77. *Grants from the Government of India from the Sugar Excise Fund.*

	Receipts.	Disbursements.
1936-37 (Actuals)	10	...
1937-38 (Estimate)	...	9
1937-38 (Revised)	...	10
1938-39 (Budget)	10	10

No expenditure was incurred last year against the grant of 10 sanctioned by the Government of India. No grant is expected this year as expenditure will be incurred from the balance in hand. The Revised is therefore nil on the receipt side and allows 10 in the expenditure side.

Next year it is expected that a grant of 10 will be received and spent in full.

78. *Deposit Account of Fund for Orissa Buildings.*

	Receipts.	Disbursements.
1936-37 (Actuals)	...	...
1937-38 (Estimate)	24,00	1,22
1937-38 (Revised)	24,80	81
1938-39 (Budget)	1,18	3,85

Receipts.

The Revised includes 24,26 representing the grant for capital construction passed on to this province in 1937-38. The greater part of this sum has been invested in Government securities as the money will not be required for use until the contruction of buildings at the provincial headquarters begins. The investment has however been accounted for under the head "Suspense" and does not therefore appear as disbursement under this head. Interest on the investment is being credited to the fund and accounts for the balance of the receipts under Revised.

The Provincial Government have received 3,00 this year and will get 3,00 next year through the subvention from the Central Government in aid of capital construction in accordance with the Niemeyer Scheme of Financial Settlement, these extra sums being intended to enable the province to equip itself with the necessary new buildings at Koraput, Rayaghada, etc., as well as at the capital. Pending settlement of the exact accounting procedure for crediting these amounts into the fund, arrangement has been made to effect the transfer outside the regular account. Credit for the sums has not therefore been taken here though the *proforma* account takes these adjustments into consideration. For this reason the Budget provides 1,18 for interest on securities only.

Disbursements.

Provision has been made here for the transfer of sums in the Revised and the Budget from the building fund to Civil Works to meet the cost of building operations in the course of execution at Nawapara and Koraput and to meet the cost of the staff maintained in connection with these operations and in connection with the preliminaries for the construction of the provincial headquarters.

79. *Advances Repayable.*

	Receipts.	Disbursements.
1936-37 (Actuals)	3,65	3,20
1937-38 (Estimate)	3,08	3,19
1937-38 (Revised)	3,22	3,06
1938-39 (Budget)	3,08	3,17

These include the recoveries and payments on account of Objection-book, Police Grain, Special, Forest, Revenue Survey Advances and cost of Boundary marks (pending completion of survey operations), and the estimates are based on the progress of actuals during the first eight months of the current year.

80. *Permanent Advances.*

	Receipts.	Disbursements.
1936 37 (Actuals)	1	3
1937-38 (Estimate)	...	2
1937-38 (Revised)	1	2
1938-39 (Budget)	1	2

No explanation is called for as the estimates in the Revised and the Budget are almost the same as the current.

81. *Account with the Government of Burma.*

	Receipts.	Disbursements.
1936-37 (Actuals)	...	...
1937-38 (Estimate)	...	...
1937-38 (Revised)	2	2
1938-39 (Budget)	2	2

The estimates represent the exchange account with the Government of Burma. The receipts and disbursements balance each other.

82. *Account with the Reserve Bank.*

	Receipts.	Disbursements.
1936-37 (Actuals)	53	64
1937-38 (Estimate)	55	65
1937-38 (Revised)	52	63
1938-39 (Budget)	62	62

The receipts and payments on account of the Reserve Bank appearing in the Government accounts pass through this head. Payments are made by treasuries every month and are recovered in subsequent months.

83. *Suspense.*

	Receipts.	Disbursements.
1936-37 (Actuals)	26	26
1937-38 (Estimate)	18,40	40,15
1937-38 (Revised)	60,92	1,11,12
1938-39 (Budget)	72,10	57,10

Receipts.

The Revised and Budget are made up as shown below :—

	Revised.		Budget.	
	Receipts.	Disbursements.	Receipts.	Disbursements.
(*i*) Suspense Account ...	1,50	1,50	60	60
(*ii*) Reserve Bank Suspense ...	16,50	16,50	16,50	16,50
(*iii*) Cash Balance Investment Account.	42,92	93,12	55,00	40,00
Total ...	60,92	1,11,12	72,10	57,10

Items (*i*) and (*ii*) balance each other both on the receipt and the disbursement side and do not call for any explanation.

Item (iii).—This head is intended for the record of transactions connected with the investments of cash balances in treasury bills or other securities. The head is debited with the amounts expended on the purchase of securities. When the securities or treasury bills mature this head takes credit to the extent of the purchase price originally debited to it.

The disbursement of 93,12 includes 25,20 representing investments from the building fund and 67,92 investment in treasury bills, of which 25,00 will not mature till 1938-39. Again, of the expected investments in treasury bills in 1938-39, 10,00 will not materialize till 1939-40 ; these two factors account for the fact that receipts in 1938-39 exceed disbursements by 15,00.

84. *Departmental and similar Accounts.*

	Receipts.	Disbursements.
1936-37 (Actuals)	46	76
1937-38 (Estimate)	25	25
1937-38 (Revised)	82	80
1938-39 (Budget)	75	75

This is merely an adjusting head. The receipts and disbursements almost balance.

85. *Loans to Municipalities, Port Funds, etc.*

	Receipts.	Disbursements.
1936-37 (Actuals)	1,28	98
1937-38 (Estimate)	1,82	1,71
1937-38 (Revised)	1,27	1,94
1938-39 (Budget)	1,49	2,60

In the receipt side, the Revised is 55 less than the current, as the recovery of advances to cultivators is expected to be 51 less than was originally anticipated. No recovery of the loan under the State Aid to Industries Act will be made and this accounts for a drop of 4.

The Budget provides for recovery of 11 more under "Advances to Cultivators" and also allows 11 for the full recovery of the outstanding loan under the State Aid to Industries Act.

In the disbursement side, under Revised 25 more has been allowed for advances to cultivators under the Agriculturists' Loans Act and 2 less for advances under the Land Improvement Act.

The Budget allows 75 more for advances under the Agriculturists' Loans Act and 1 more for "Advances under the Land Improvement Act". No provision has been made for "Advances under the Co-operative Credit Societies Act" for which the Revised allowed 10. The Budget is therefore 66 more than the Revised.

86. *Loans to Government Servants.*

	Receipts.	Disbursements.
1936-37 (Actuals)	14	25
1937-38 (Estimate)	18	48
1937-38 (Revised)	15	31
1938-39 (Budget)	15	33

Under receipts in the Revised, a sum of 3 (recovery of advances for the purchase of other conveyances, passage and other advances) is not expected to be realised. The Revised is therefore 3 less than the current.

The Budget provides 3 less under repayment of advances for the purchase of motor cars. But it provides 1 more for recovery of house building advances and 2 more under advances for passages and other conveyances. The Budget is therefore the same as the Revised.

On the disbursement side, the Revised is 15 less than the current, under "Advances for purchase of motor cars". The provision of 1 under each of the heads "Advances for purchase of other conveyances" and "other advances" will not be required. The Revised is, therefore, 17 less than the current. The Budget is the same as the Revised, except for a provision of 2 for purchase of other conveyances and other advances.

87. *Other local remittances.*

	Receipts.	Disbursements.
1936-37 (Actuals)	1,61,34	1,60,44
1937-38 (Estimate)	14,70	13,64
1937-38 (Revised)	33,91	31,93
1938-39 (Budget)	34,15	34,15

This is an adjusting head and the estimates are based on the progress of actuals.

88. *Remittances by Bills.*

	Receipts.	Disbursements.
1936-37 (Actuals)	75	75
1937-38 (Estimate)	...	...
1937-38 (Revised)	1,30	1,31
1938-39 (Budget)	1,30	1,31

This is an adjusting head, and the receipts and disbursements almost balance.

89. *Adjusting Accounts between Central and Provincial Governments.*

	Receipts.	Disbursements.
1936-37 (Actuals)	...	...
1937-38 (Estimate)	...	...
1937-38 (Revised)	98,60	98,60
1938-39 (Budget)	98,60	98,60

The receipts and disbursements balance and no explanation is called for.

90. *Interprovincial Suspense Accounts.*

	Receipts.	Disbursements.
1936-37 (Actuals)	...	...
1937-38 (Estimate)	...	...
1937-38 (Revised)	5,00	5,00
1938-39 (Budget)	5,00	5,00

This is also an adjusting head and receipts and disbursements balance.

CUTTACK:
The 15th February 1938.

P. T. MANSFIELD,
Chief Secretary to Government,
Finance Department.

APPENDIX A.

General Abstract of Revenue and Receipts and Expenditure.

[Figures in thousands of rupees.]

MAJOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	TRS.	TRS.	TRS.
I—CUSTOMS	1,90	2,10	1,77
IV—TAXES ON INCOME OTHER THAN CORPORATION TAX...	...	...	...
V—SALT	2	2	2
VII—LAND REVENUE	48,08	47,48	58,47
VIII—PROVINCIAL EXCISE	82,46	88,85	83,25
IX—STAMPS	17,85	17,85	17,50
X—FOREST	4,11	4,00	4,28
XI—REGISTRATION	2,29	2,28	2,06
XII—RECEIPTS UNDER THE MOTOR VEHICLES TAXATION ACTS.	75	75	65
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	9,86	9,48	6,94
XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	10	10	13
XX—INTEREST	11,12	11,10	11,26
XXI—ADMINISTRATION OF JUSTICE	86	86	85
XXII—JAILS AND CONVICT SETTLEMENTS	27	25	24
XXIII—POLICE	83	2,34	79
XXIV—PORTS AND PILOTAGE	...	...	...
XXVI—EDUCATION	1,64	1,66	1,67
XXVII—MEDICAL	41	61	42
XXVIII—PUBLIC HEALTH	17	40	14
XXIX—AGRICULTURE	78	70	61
XXX—VETERINARY	29	30	27
XXXI—CO-OPERATIVE CREDIT	29	21	29
XXXII—INDUSTRIES	38	84	84
XXXVI—MISCELLANEOUS DEPARTMENTS	4	5	2
XXXIX—CIVIL WORKS	12,56	4,69	4,76
XLIII—TRANSFER FROM FAMINE RELIEF FUND	...	...	...
XLIV—RECEIPTS IN AID OF SUPERANNUATION	8	8	11
XLV—STATIONERY AND PRINTING	29	46	26
XLVI—MISCELLANEOUS	2,15	1,62	47
XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT ...	43,00	47,00	47,00
L—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	...	...	...
LI—EXTRAORDINARY RECEIPTS	...	...	...
TOTAL—REVENUE ...	1,92,08	1,90,58	1,89,57

[Figures in thousands of rupees.]

MAJOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	TRS.	TRS.	TRS.
N—FLOATING DEBT	...	—	—
O—STATE PROVIDENT FUND	5.01	482	11,24
P—FAMINE RELIEF FUND	37	29	29
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	—	...	...
GENERAL POLICE FUNDS	1	81	2
TRANSFER TO FAMINE RELIEF FUND	—	—	—
DEPOSITS OF LOCAL FUNDS	41,25	40,62	44,33
DEPARTMENTAL AND JUDICIAL DEPOSITS—			
CIVL DEPOSITS	25,72	25,37	30,25
OTHER ACCOUNTS	9,50	28,18	27,95
ADVANCES REPAYABLE	3,08	3,22	3,08
PERMANENT ADVANCES	1	1	...
ACCOUNT WITH THE GOVERNMENT OF BURMA ...	2	2	—
ACCOUNT WITH THE RESERVE BANK	62	52	55
SUSPENSE ACCOUNTS	72,10	60,92	18,65
DEPARTMENTAL AND SIMILAR ACCOUNTS	75	82	25
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC ...	1,49	1,27	1,82
LOANS TO GOVERNMENT SERVANTS	15	15	18
OTHER LOCAL REMITTANCES	34,15	33,91	14,70
REMITTANCES BY BILLS — — —	1,31	1,31	
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.	98,60	98,60	—
INTER PROVINCIAL SUSPENSE ACCOUNTS ... —	5,00	5,00	—
TOTAL—RECEIPTS OTHER THAN REVENUE	2,99,14	3,05,84	1,53,01
TOTAL RECEIPTS	4,91,22	4,96,37	3,42,58
OPENING BALANCE	—1,53	22,21	12,55
GRAND TOTAL	4,89,09	5,18,58	3,55,13

[Figures in thousands of rupees.]

Major Heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
1	2	3	4
	Trs.	Trs.	Trs.
5—Salt	2	...	...
7—Land Revenue	3,14	3,18	3,29
8—Provincial excise	6,59	6,84	6,60
9—Stamps	39	39	38
10—Forests	4,58	4,38	4,54
11—Registration	1,54	1,50	1,58
12—Charges on account of Motor Vehicles Taxation Acts ...	48	38	33
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—working expenses.	6,26	7,54	7,80
17—Interest on Irrigation Works for which Capital Accounts are kept.	10,78	10,78	10,17
18—Other Revenue Expenditure financed from ordinary revenues.	2,57	3,05	2,97
18 (1)—Other Revenue Expenditure financed from Famine Relief Fund.			
19—Construction of Irrigation Works	...	...	...
22—Interest on debt and other obligations	1,06	1,02	1,22
23—Appropriation for reduction or avoidance of debt ...	...	...	...
25—General Administration	30 42	29,54	28,04
27—Administration of Justice	7,16	7,62	7,48
28—Jails and Convict Settlements	2 84	2,82	2,94
29—Police	23,61	24,68	24,17
30—Ports and Pilotage	...	...	...
36—Scientific Departments	2	3	3
37—Education	26,50	26,23	26,19
38—Medical	8,58	8,84	9,54
39—Public Health	2,70	2,41	2,86
40—Agriculture	2,24	1,65	1,59
41—Veterinary	1,13	1,19	1,19
42—Co-operative Credit...	1,40	1,30	1,45
43—Industries	2,00	2,22	2,29
47—Miscellaneous Departments	8	7	8
50—Civil Works	32,10	24,60	22,51
54—Famine Relief	35	57	20
55—Superannuation allowances and pensions	9,32	8,50	10,29
55A—Commutation of pensions financed from ordinary revenues.	1,49	78	73
56—Stationery and Printing	3,53	3,39	3,10
57—Miscellaneous	1,03	82	81
62—Miscellaneous Adjustments between the Central and Provincial Governments.	...	...	...
63—Extraordinary charges	...	...	...
Total—Expenditure charged to Revenue ...	1,94,56	1,85,72	1,84,37

[Figures in thousands of rupees.]

MAJOR HEADS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	TRS.	TRS.	TRS.
63—CAPITAL OUTLAY ON FORESTS			...
68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.			...
81—CIVIL WORKS NOT CHARGED TO REVENUE			...
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS			...
85—PAYMENTS TO RETRENCHED PERSONNEL			...
N—FLOATING DEBT			...
O—STATE PROVIDENT FUND	2,55	2,50	1,70
P—FAMINE RELIEF FUND	...	3,46	3,45
GENERAL POLICE FUND	1	64	2
TRANSFER TO FAMINE RELIEF FUND	...	..	...
DEPOSITS OF LOCAL FUNDS	41,03	41,78	42,19
DEPARTMENTAL AND JUDICIAL DEPOSITS :—			
CIVIL DEPOSITS	25,45	26,00	29,91
OTHER ACCOUNTS	18,83	5,83	6,02
ADVANCES REPAYABLE	3,17	3,06	3,19
PERMANENT ADVANCES	2	2	2
ACCOUNTT WITH THE GOVERNMENT OF BURMA	2	2	...
ACCOUNTS WITH RESERVE BANK	62	68	65
SUSPENSE ACCOUNTS	57,10	1,11,12	40,15
DEPARTMENTAL AND SIMILARACCOUNTS	75	80	25
LOANS TO MUNICIPALITIES, PORT FUNES, ETC.	2,10	1,94	1,71
LOANS TO GOVERNMENT SERAANTS	33	31	48
OTHFR LOCAL REMITTANCES	34,15	31,93	13,64
REMITTANCES BY BILLS	1,30	1,30	...
ADJUSTING ACCOUNTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.	98,60	98,60	—
INTNR PROVINCIAL SUSPENSE ACCOUNTS	5,00	5.00	...
TOTAL—EXPENDITURE NOT CHARGED TO REVENUE ...	2,86,08	3,84,39	1,48,88
RESERVE FOR UNFORESEEN			
TOTAL—EXPENDITURE ...	4,80,59	5,20,11	3,27,75
CLOSING BALANCE ...	9,10	—1,53	27,38
GRAND TOTAL ...	4,89,69	5,18,58	3,55,13
PROVINCIAL { SURPLUS			
PROVINCIAL { DEFICIT			

Appendix A. (1).

OPENING AND CLOSING BALANCE OF EARMARKED FUNDS, AND DEPOSITS.

REVISED 1937-38.

Opening Balance		
(i) Earmarked balance		3,12
Deposit Account for Road Development...	1,21	
Deposit Account for Handloom Industry	9	
Deposit Account for Sugar Excise Fund...	10	
Deposit Account for Economic Development and improvement of rural areas.	1.72	
	3,12	
Closing balance:—		
(i) Earmarked balance		4,06
Famine Relief fund	29	
Deposit Account for Road Development —	1,21	
Deposit Account for Handloom Industry	2	
Deposit Account for Economic Development and improvement of rural Areas.	65	
Deposit Account for Animal Husbandry...	9	
Deposit Account for Agricultural Marketing	1	
Deposit Account for Fund for Orissa Buildings	1,79	
	4,06	
(ii) Balances of Deposit Heads		75
State Provident Fund	232	
General Police Fund	17	
Deposits of Local Funds	—1,11	
Civil Deposits	—63	
	75	

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Closing balance:—		
(i) Earmarked balance		3,10
Famine Relief Fund	66	
Deposit Account for Road Development	26	
Deposit Account for Handloom Industry	2	
Deposit Account for Economic Development and improvement of rural areas.	5	
Deposit Account for Animal Husbandry	—1	
Deposit Account for Agricultural Marketing	1	
Deposit Account for Fund for Orissa Buildings	2,11	
	3,10	
(ii) Balances of Deposit Heads		3,70
State Provident Fund	4,78	
General Police Fund	17	
Deposits of Local Funds	—89	
Civil Deposits	—36	
	3,70	

APPENDIX B.

List of new schemes and projects included in the Budget for 1938-39 as presented to the Legislative Assembly.

List of new schemes and projects included in the Budget for 1938-39 as presented to the Legislative Assembly.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
	5—SALT (PROVINCIAL).	Rs.	Rs.	Rs.	Rs.
Cost of deputation of two officers for studying the conditions of Salt Industry in Bengal and Madras.	Direction—				
	Pay of officers	...	1,000	...	1,000
	Travelling allowance ...	...	1,100	...	1,100
	Total—5 – Salt (Provincial) ...	...	2,100	...	2.100
	7—LAND REVENUE.				
Survey and settlement operations of Jeypore, Koraput district. As an experimental measure ten villages will be taken up and operations will be done under the Madras Estates Land Act, 1908.	Survey and settlement—Maintenance—Estates survey—Experimental survey and settlement in Koraput district.				
	Pay of officers	...	3,600	...	3,600
	Pay of establishment ...	...	4,700	...	4,700
	Travelling allowance ...	...	1,200	...	1,200
	Other allowances ...	...	1,000	...	1,000
	Contingencies	...	3,580	...	3,580
	Total—7—Land Revenue ...	...	14,080	...	14,080
	10—FORESTS.				
Extension of Casuarina plantation, Puri.	Conservancy and works—III—Communications and Buildings—Minor Works.	...	250	...	...
	Ditto—Repairs... ...	25	...	...	...
	IV—Live-stocks, Stores and Tools and Plants—Maintenance and repairs and renewals—Purchase of live-stocks, stores and tools and plant.	...	201	...	...
	Renewals or replacement of stores, tools and plants.	20	...	...	...
	V—Organisation—Improvement and extension of forests—Compensations for lands and rights.	...	9,599	...	1,920
	Regeneration—Sowing and planting.	1,800	...	360	...
	Ditto—Other works ...	...	1,200	...	50
	Total—10—Forests ...	1,845	11,250	360	1,970

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	XVII—IRRIGATION, NAVIGATION, ETC.—WORKING EXPENSES.				
Allotment for minor works in Orissa canals and Rushikulya system.	A—Irrigation Works—Unproductive—Extensions and improvements—Orissa canals and Rushikulya system.	...	5,500	...	5,500
Maintenance and repairs to the Orissa canals.	Working Expenses—Maintenance and repairs—Orissa canals.	...	65,000	...	65,000
	Total—XVII—Irrigation, etc.—Working Expenses.	...	70,500	...	70,500
	18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.				
Allotment for minor works in embankments in North and South Orissa.	B—Navigation, Embankment and Drainage Works for which neither Capital nor Revenue Accounts are kept—Embankments— Works—Government embankment in the Orissa Circle and in South Orissa.	...	4,000	..	4,000
Maintenance and repairs to— (1) Government embankments in the Orissa circle, and (2) in South Orissa.	Ditto—Maintenance and repairs —Government embankments in the Orissa Circle and in South Orissa.	...	5,000	..	5,000
	Total—18—Other Revenue expenditure, etc.	...	9,000	...	9,000
	25—GENERAL ADMINISTRATION.				
Increase in the discretionary grants at the disposal of Ministers.	G—Miscellaneous — Discretionary grants—Grants at the disposal of the Hon'ble Ministers.	14,000	...	14,000	...
Grant for rural reconstruction.	G—Miscellaneous—Expenditure from Rural Reconstruction grants.	...	4,50,000(*a*)	...	1,00,000
	Total—25—General Administration.	14,000	4,50,000	14,000	1,00,000

(*a*) For three years.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring	Recurring	Non-recurring,
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	27—ADMINISTRATION OF JUSTICE.				
Establishment of a Sub-Judge's Court at Puri.	Civil and Sessions Courts—				
	Pay of officers—Voted—				
	Subordinate Judge ...	6,852	...	6,281	...
	Additional Munsif (Temporary) for 6 months.	2,658	...	2,653	...
	Pay of establishment—				
	Permanent	660	...	440	...
	Temporary	456	120	456	120
	Contingencies	220	200	220	200
		10,846	320	10,055	320
	Deduct—Provision made for the pay of the permanent Munsif in the first edition of the Budget.	—5,784	...	—5,302	...
	Total—27—Administration of Justice.	5,062	320	4,753	320
	37—EDUCATION.				
Admission of Oriya in the Ravenshaw Collage as a principal subject.	A—University—Government Arts Colleges—Pay of officers —Voted.	3,744	...	2,268	...
	Liberary grant—Contingencies—Purchase of books and periodicals including library charges.	50	500	50	500
	Total ...	3,794	500	2,318	500
Raising the Sambalpur Girls' Middle Vernacular School to the Middle English status.	B—Secondary—Government Secondary schools for girls—Pay of establishment.	1,212	...	(a)1,020	...
Raising the status of the Puri Middle Vernacular Girls' school to the Middle English standard.	B—Secondary—Government Secondary Schools for girls—Pay of establishment.	1,212	...	(b)935	...

(a) Accepted for 2 years on temporary basis.
(b) Accepted for 2 years on temporary basis.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Additional cost for the appointment of a permanent music teacher for the Ravenshaw Girls' School, Cuttack.	B—Secondary—Government Secondary Schools for girls—Allowances—Honorarium to music teacher.	600	...	550	...
	Contingencies.	...	200	...	200
		600	200	550	200
	Deduct—Provision in the first edition.	—300	...	—275	
	Total ...	300	200	275	200
Introduction of Elementary Economics and Public Administration in the I. A. class's of the Ravenshaw College.	A—University—Government Arts Colleges—Pay of Officers (Voted).	3,744	...	1,152	
Improvement of Ayurveda teaching in the Puri Sanskrit College.	D—Special—Government Special Schools—Other schools.				
	Pay of establishment ...	600	...	550	
	Contingencies	915	1,297	840	1,297
	Total ...	1,515	1,297	1,390	1,297
Restoration of the grant under excursion for the students of the Cuttack Training College.	A—University—Government Professional Colleges—Training College—Contingencies—Miscellaneous contingencies (excursion).	150	...	150	...
Award of buraries at the Berhampur Secondary Training School for Men.	D—Special—B—Training Schools for Masters—Stipends to pupil teachers—Voted.	600	...	550	...
	Deduct—Provision in the first edition.	—600	...	—550	...
	Total ...	Nil	...	Nil	...

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Stipends for *Harijans* and hill-tribes.	E—General—Scholarships—B—Indian Education—				
	In Arts Colleges ...	360	...	135	...
	In Secondary Schools ...	2,400	...	2,200	...
	In Primary Schools ...	2,520	...	2,310	...
Contribution to the "Registered bodies".	E—General—Miscellaneous—C—Miscellaneous—Grants for encouragement of literature.	...	10,000	...	10,000
Increase in the miscellaneous grants for establishment, etc., of District Educational Councils.	C—Primary—Grants to local bodies for primary education—District Educational Councils—Other grants—Voted.	700	...	700	...
Appointment of specialist instructors in physical training and drawing in secondary training school at Berhampur.	D—Special—Government special schools—Training schools for masters—Pay of establishment.	1,500	...	1,000	...
	Deduct—Provision already made for the existing teachers.	—900	...	—600	...
	Total ...	600	...	400	...
Appointment of Auditor of accounts of aided schools and his establishment for Orissa.	E—General—Inspection—Pay of establishment.	1,099	...	825	...
	Allowances—Voted—Travelling allowance. ...	750	...	680	...
	Contingencies	100	...	92	...
	Total ...	1,949	...	1,597	...
Building grant to Moslem Seminary, Cuttack.	B—Secondary—Direct grants to non-Government secondary schools—Indian secondary schools—B—Non-recurring—Grant for specific major project.	...	3,249	...	3,249
Raising the status of Board Higher Elementary school at Rayagada.	B—Secondary—Direct grants to non-Government secondary schools—Indian secondary schools—Recurring.	1,002	3,000	372	...
	Deduct—Existing subsidy ...	—372	...	—372	...
	Total ...	630	3,000	...	...

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Additional funds for grants to middle English schools for boys.	B—Secondary—Direct grants to other non-Government secondary schools—Recurring.	720	...	720	...
Grants to local bodies for primary education as compensation for abolition of fees in North Orissa primary schools.	C—Primary—Grants to local bodies in North Orissa for primary education—Recurring.	5,155	...	5,155	...
Buildings for primary schools.	C—Primary—Grants to local bodies for primary education—Non-recurring.	...	6,500	...	6,500
Grants-in-aid to local bodies or managing committees to provide substitutes for teachers under training in Agriculture and rewards for course of evening lectures to the students under training.	B—Secondary—Grants to local bodies for secondary education.	2,160	...	2,160	...
	B—Secondary—Direct grants to non-Government secondary schools.	500	...	500	...
	Total ...	2,660 (a)	...	2,660 (a)	...
Provision of extension lectures in the Ravenshaw College, Cuttack.	A—University—Government Arts Colleges—Allowances (Voted)—Other allowances (Honoraria to outside lecturers).	...	1,000	...	1,000
	Total—37—Education ...	29,621	25,746	23,117	22,746
	38—MEDICAL.				
Grant for the treatment of venereal diseases.	Grant to hospitals and dispensaries—Grant for the treatment of venereal diseases.	1,200	...	1,200	...
Grant to the Maternity and Child Welfare Society.	Grants for medical purposes—Grants for the Maternity and Child Welfare Society.	...	2,100	...	2,100
Grant to the Baptist Mission Hospital for Women and Children at Berhampur.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grants to private institutions—Baptist Mission Hospital for Women and Children at Berhampur.	...	2,000	...	2,000

(a) For two years.

Description of charge.	Particulars by minor and sub-heads. primary units and detailed heads.	Ultimate expenditure		Budget for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Grants to local bodies for drugs and instruments and remuneration to local Indian doctors and compounders for leprosy work.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grants to local bodies for treatment of lepers.	...	2,700	...	2,700
Appointment of a Store Keeper for the Cuttack General Hospital.	Hospitals and dispensaries—Mufassal hospitals and dispensaries—Pay of Establishment (Voted).	525	...	385	
Construction of medical buildings.	Hospitals and dispensaries—Grants to hospitals and dispensaries - Grants to local bodies—Construction of attached buildings at the Maithili Local Fund Dispensary.	...	1,028	...	1,028
Grant for the reconstruction of the Sadr Hospital at Sambalpur.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant to Sambalpur Sadr Hospital for maintenance of buildings.	1,500	...	...	...
Appointment of a lady doctor of the Assistant Surgeon class at the Cuttack General Hospital.	Hospitals and dispensaries—Mufassal hospitals and dispensaries—Pay of officers—Voted.	3,504	...	2,200	
	Deduct—Amount provided for Lady Sub-Assistant Surgeon.	—1,600	...	—1,650	
	Total ...	1,904	...	550	
	Total—38—Medical ...	5,129	7,828	2,135	7,828
	39—PUBLIC HEALTH.				
Cuttack General Hospital—Medical School leprosy clinic—Water supply and sanitary installation.	Works—Original Works—Major works.	...	6,200	...	6,200

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938—39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Purchase of anti-influenza and anti-cholera vaccine.	Expenses in connection with epidemic diseases—Other epidemic diseases—Purchase of anti-cholera and anti-influenza vaccine.	3,600	...	3,600	...
	Total—39—Public Health ...	3,600	6,200	3,600	6,200
	40—AGRICULTURE.				
Passage to England of scholar.	Agriculture Education and Research—Agricultural Education—Passage to England.	...	534	...	534
Stipends to scholars and passage back to India.	Charges in England— High Commissioner—Scholarships.	5,000	...	2,080	...
	Passage to India ...	...	534	...	...
	Total ...	5,000	1,068	2,080	534
Expenditure in connection with the holding of exhibitions.	Public exhibitions and fairs ...	...	1,350	...	1,350
Scheme for the establishment of a fruit farm in the district of Koraput.	Experimental farms—Fruit farms.				
	Pay of establishment.				
	1 Overseer on Rs. 40—3—55 3—85—(average pay Rs. 67-8-0).	810	...	...	(a)
	Allowances.				
	Travelling allowances at Rs. 20 Per mensem.	240	...	...	(a)
	Contingencies.				
	Pay of 2 Kamdars on Rs. 15 each a month.	420	...	330	...
	Travelling allowance of Kamdars.	144	...	132	..
	Cost of land including lay out and fencing.	...	1,450	...	1,450
	Buildings ...	...	1,500	...	1,500
	Cost of well ...	...	500	...	500
	Cost of implements, bullocks, appliances and miscellaneous.	...	900	...	400
	Cost of grafts including transport charges and planting.	...	2,175	...	2,175
	Cost of manure ...	...	210	...	210
	Cost of maintenance ...	2,200	...	2,200	...
	Total ...	3,814	6,735	2,662	6,235

(a) The overseers sanctioned for subsidised farm at Koraput will be in charge of this work for the persent. Hence no provision for his pay and allowance in the Budget.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Utimate expenditure.		Budget for 1938-39.	
		Recurring	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Agricultural Farm in the Khond area in the Ganjam district.	Experimental Farms—Small Farms.				
	Pay of establishment.				
	One Agricultural Overseer at Rs. 40—3—55 (E.B.)—85 amount—(average pay Rs. 67-8-0).	810	...	572	...
	Special pay at Rs. 13-8-0 a month.	162	...	149	...
	One Sadar at Rs. 25—1—30—(average pay Rs. 27-8-0).	330	...	220	...
	Special pay at Rs. 5 a month.	60	...	55	...
	Allowance.				
	Travelling allowance of the over cer at Rs. 25 a month.	300	...	300	...
	Contingenci s.				
	Pay of 3 Kamdars at Rs. 15—½—20 each a month	630	...	495	...
	Travelling allowance of 3 Kamdars at Rs. 6 each a month.	216	...	216	...
	Four ploughmen, one cattle attendant and one Choukidar at Rs. 8 each a month.	576	...	528	...
	Casual labour	500	...	500	...
	Miscellaneous contingencies ...	400	...	400	...
	Food of cattle and poultry ...	400	...	400	...
	Repair and replacement of implements.	50	...	50	...
	Manures and fertilisers including transport charges.	500	...	500	...
	Irrigation and maintenance ...	600	...	600	...
	Land and fencing ...	...	1,100	...	1,100
	Buildings	...	7,000	...	7,000
	Irrigation	...	650	...	650
	Laying out	...	1,000	...	1,000
	Live-stock	...	550	...	550
	Implements	...	420	...	420
	Grafts, etc.	...	2,350	...	2,350
	Training of Sardars and Kamadars.	...	650	...	650
	Seeds, vegetables and general crops.	300	...	300	...
	Total ...	5,834	13,720	5,285	13,720

Description of charge.	Particulars by minor and sub-heads primary units and detailed heads.	Utimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Improvement of coconut caltivation.	Experimental farm—Small farms—Contingencies.	...	1,850	...	1,850
Fruit Research Scheme.	Agricultural Education and Research.				
	Pay of establishment—				
	1 Horticulturist at Rs. 200—240—40½—300.	3,492	...	2,200	...
	1 Senior Assistat ant Rs. 100—5—200.	1,836	...	1,100	...
	2 Sardars at Rs. 20—1—30	648	...	440	...
	Laboratory attendant on Rs. 15.	180	...	165	...
	1 Peon on Rs. 10 ...	120	...	110	...
	Allowances—				
	Travelling allowance ...	1,200	...	1,200	...
	Contingencies—				
	Implements and garden tools	...	250	...	250
	Grafts and seedlings ...	...	500	...	500
	Bullocks (one pair) ...	...	150	...	150
	Books	...	200	...	200
	Labour	500	...	500	...
	Manures	300	...	300	...
	Miscellaneous—				
	Field and Laboratory requirements.	250	...	250	...
	Maintenance of bullocks ...	100	...	100	...
	Fencing and laying out ...	...	500	...	500
	Field labour and office equipment.	...	2,500	...	2,500
	Cattle and implement shed	...	250	...	250
	Nursery shed ...	...	250	...	250
	Total ...	8,626	4,600	6,365	4,600

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring	Recurring.	Non-recurring.
1	2	3	4	4	5
		Rs.	Rs.	Rs.	Rs.
Sand Flora Experiment at Puri.	Agricultural Education and Research—Sand flora experiment.				
	Pay of establishment—				
	1 Overseer at Rs. 60—5—150 per month.	...	1,260	...	1,260
	Contingencies—				
	2 Coolies at Rs. 7-8-0 each...	...	180	...	180
	Miscellaneous contingencies	...	100	...	100
	Total ...	...	1,540	...	1,540
Supply of various graft fruit plants at the Government farm.	Experimental farms—Cuttack farms—Contingencies.	...	1,584	...	1,534
	Experimental farms—Small farms—Contingencies.	...	3,636	...	3,536
	Total ...	...	5,220	...	5,070
Raising of two lakhs of orange seedlings.	Agricultural Department—Expert staff Pay of establishment.	...	648	...	420
	Experimental farms—Cuttack farm—Contingencies.	...	4,508	...	2,496
	Other charges—Seeds, implements and manures.	...	8,800	...	1,150
	Total ...	...	13,956	...	4,066
Distribution of seed patatoes for second crop and free distribution of potal roots in the province.	Other charges—Seeds, implements and manure.	...	2,700	...	2,700
	Agricultural Experiments—Miscellaneous Experiments.	...	1,800	...	1,800
	Total ...	...	4,500	...	4,500
	Total—40—Agriculture ...	23,274	54,539	16,392	43,465

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	41.—VETERINARY.				
Stipends to two more students from Orissa in the Bihar Veterinary College, Patna.	B.—Veterinary instructions—Stipends and scholarships.	480	...	320	...
Travelling allowance to students for joining and returning from the College.	...	...	60	...	60
Books and instruments for three years courses.	...	...	500	...	120
	Total ...	480	560	320	180
Annual contribution to the Orissa Cattle Breeding Association for holding at least one cattle show in each district every year.	Breeding operations—Grants and subsidies—Contribution for cattle shows.	1,500	...	1,500	...
Annual grant to the Orissa Cattle Breeding Association.	Ditto grants and subsidies ...	5,000	...	5,000	...
	Total—41—Veterinary ...	6,980	560	6,820	180
	42—CO-OPERATIVE CREDIT.				
Grant for remission of money order commission to Co-operative Societies.	Grants-in-aid—Grants and subsidies—Grant for remission of money order commission.	(a) 1,500	...	(a) 1,500	
	Total—42—Co-operative Credit	1,500	...	1,500	

(a) For two years from 1938-39.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	43—INDUSTRIES.				
Additional staff for the Orissa School of Engineering.	B—Industrial Education—Engineering and Survey Schools—Orissa School of Engineering—Pay of establishment—1 teacher in machine drawing.	2,124	...	1,408	
	Workshop Establishment—				
	2 Workshop mistries on Rs. 50—5/2—75.	1,632	...	1,100	
	Total ...	3,756	...	2,508	
Dyeing Demonstration Party.	Industrial Development—Dyeing Demonstration.				
	Pay of establishment—				
	2 Mistries at Rs. 30 a month (each).	720	...	720	
	Allowances—Voted—				
	Fixed travelling allowance at Rs. 5 each.	120	...	120	
	Contingencies	30	...	30	
	Total ...	870	...	870	
Stipends to *Harijans* and hill-tribes.	B—Industrial Education—1—Engineering and Survey Schools—Orissa School of Engineering—Scholarships and Stipends.	1,140	...	275	...
Lump grant to the All-India Village Industries Association for the Cottage Industries Institute.	Industries—Grants to Private Associations—All-India Village Industries Association.	...	24,000	...	24,000
	Total—43—Industries ...	5,766	24,000	3,653	24,000

Description.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	5
		Rs.	Rs.	Rs.	Rs.
	50—Civil Works.				
Increase in the minor works grant of the I.G. of Police.	Original Works—Buildings—Police.	...	4,000	...	4,000
Provision of a corrugated iron roof over the existing terraced roof of the Revenue Commissioner's office building at Cuttack.	Ditto—General Administration.	...	5,210	...	5,210
Grant for the construction of the Sadr Hospital at Sambalpur.	Grants-in-aid—Grant for the reconstruction of the Sadr Hospital at Sambalpur.	...	1,67,620	...	50,000
	Common Establishment—*Deduct*—				
	Amount charged to other Departments, etc. (recoveries for contribution work).	...	—38,623	...	—15,000
	Total ...	...	1,28,997	...	35,000
Minor Works grant of the Director of Public Instruction, Orissa.	Original Works—Buildings—Education.	...	(*a*) 6,100	...	(*a*) 6,100
Minor Works grant of the Agriculture Department.	Ditto—Agriculture	...	300	...	300
Increase in the Minor Works grant for the Industries Department.	Ditto—Industries	...	589	...	589
Construction of a record room and godowns at the Cuttack Jail and a dwarf wall in front of staff quarters	Original Works—Buildings—Jails.	...	5,700	...	5,700
Allotment for minor works in respect of Public Works Department buildings in the Province.	Original Works—Buildings—Civil Works.	...	2,000	...	2,000

(a) includes Rs. 2,100 for improvement of Ayurvedic teaching in the Sanskrit College, Puri.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget Estimate for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Allotment for minor electric works in connection with capital and other buildings in Orissa.	Original Works—Buildings—Minor Works—Electrical.	...	6,000	...	6,000
Creation of a temporary Division at Cuttack for Drainage and Flood Control work.	Common Establishment—Executive—Pay of officers—Voted				
	1 Executive Engineer ...	...	7,500	...	7,500
	Total—Pay of officer ...	...	7,500	...	7,500
	Pay of Officers—Voted.				
	2 Assistant Engineers on Rs. 200 each a month.	...	4,800	...	4,400
	Total—Pay of Officers—Voted	...	4,800	...	4,400
	Subordinate Engineering Service.				
	4 Overseers on Rs. 52 each a month.	...	2,496	...	2,288
	Total—Subordinate Engineering Service.	...	2,496	...	2,288
	Pay of Establishment.				
	1 Passed Accounts clerk on Rs. 60.	...	720	...	660
	Daily allowance to passed Accounts clerk at Rs. 20 per mensem.	...	240	...	220
	1 Draftsman on Rs. 76 per mensem.	...	912	...	836
	1 Typist on Rs. 35 per mensem	...	420	...	385
	4 Orderlies at Rs. 9 per mensem	...	432	...	396
	1 Office peon at Rs 8 per mensem.	...	96	...	88
	Total—Pay of Establishment	...	2,820	...	2,585

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure.		Budget Estimate for 1938-39.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs
	Petty Establishment.				
	4 Peons for 4 Overseers at Rs. 8 per mensem.	...	384	...	352
	Total—Petty Establishment ...	...	384	...	352
	Allowances—Voted.				
	Travelling allowances ...	...	7,400	...	7,400
	Total—Allowances—Voted ...	...	7,400	...	7,400
	Contingencies.				
	Miscellaneous contingencies ...	...	4,000	...	4,000
	Total—Contingencies ...	...	4,000	...	4,000
	Total ...	...	29,400	...	28,525
Maintenance and repairs of communications	Repairs—Communications ...	...	43,538	...	43,538
Constructing an under-vented road dam across the Onginadi at 45/0 mile of the Jeypore-Central Provinces Road.	Original Works—Communications—Construction of an under-vented road dam across the Onginadi on the Jeypore-Central Provinces Road.	...	9,494	...	9,494
Constructing a fully bridged road to connect the Cuttack-Sambalpur road with the Orissa Trunk road (Nuapatna-Chasapara Road).	Original Works—Communications—Projects financed from the ordinary share of subvention from Central Road Development Fund.	...	30,000	...	25,000
Bridging big Gouda nullah and improving the flood-affected portion between the big and small Gouda nullah and metalling the approaches on the Chorda-Sukinda Road.	Original Works—Communications—Projects financed from the ordinary share of subvention from the Central Road Development Fund.	...	23,000	...	20,000
Construction of a bridge over the Managuni river on the Cuttack-Madras Trunk Road.	Original Works—Communication Projects financed from the ordinary share of subvention from the Central Road Development Fund.	...	1,30,000	...	50,000

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads;	Ultimate expenditure.		Budget Estimate for 1938-39	
		Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Construction of a bridge of 2 spans of 23 ft. at 8 3/4 mile Boud road just above the existing road dam.	Original Works—Communications—Construction of a bridge of 2 spans of 23 ft. at 83/4 mile Boud road just above the existing road dam.	...	8,500	...	8,500
Increase in the Minor Works grants of the Veterinary Department.	Original Works—Buildings—Veterinary.	...	1,100	...	1,100
Flood Enquiry Committee in Orissa.	Common establishment—Chief Engineer—Flood Committee—Allowances—Other allowances.	...	10,000	...	10,000
Minor Works grant of the Director of Health and Prisons services Orissa.	Original Works—Buildings—Medical.	...	1,361	...	1,361
	Total—50—Civil Works ...	...	4,45,289	...	2,62,417
	56—STATIONERY AND PRINTING.				
Erection of a type casting machine at the Government Press, Cuttack.	II—Printing—A—Orissa Secretariat Press (a) Press proper—Additions to plant and furniture—Purchase of machine.	...	10,440	...	10,440
	Contingencies—Electric charges.	600	...	550	...
	(a) Type Foundry Establishment—				
	1 Operator on Rs. 60 ... 1 Menial on Rs. 10 ...	840	...	770	...
	Contingencies—Purchase of raw materials.	4,000	...	4,000	...
	Total—56—Stationery and Printing.	5,440	10,440	5,320	10,440
	57—MISCELLANEOUS.				
Special officers and committees.	Miscellaneous—Special commissions of enquiry.	...	15,000	..	15,000
	Total—57—Miscellaneous ...	...	15,000	...	15,000

Summary.	Ultimate Expenditure.		Budget for 1938-39.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
5.—Salt Provincial	...	2,100	...	2,100
7.—Land Revenue	...	14,080	...	14,080
10.—Forests	1,845	11,250	360	1,970
XVII.—Irrigation—Working Expenses ...	...	70,500	...	70,500
18.—Other Revenue Expenditure, etc. ...	...	9,000	...	9,000
25.—General Administration	14,000	4,50,000	14,000	1,00,000
27.—Administration of Justice	5,062	320	4,753	320
37.—Education	29,621	25,746	23,117	22,746
38.—Medical	5,129	7,828	2,135	7,828
39.—Public Health	3,600	6,200	3,600	6,200
40.—Ariculture	23,274	54,539	16,392	43,465
41.—Veterinary	6,980	560	6,820	180
42.—Co-operative Credit	1,500	...	1,500	...
43.—Industries	5,766	24,000	3,653	24,000
50.—Civil Works	...	4,45,289	...	2,62,417
56.—Stationery and Printing	5,440	10,440	5,320	10,440
57.—Miscellaneous	...	15,000	...	15,000
Total ...	1,02,217	11,46,852	81,650	5,90,246

OGP (Fin.) 110—300—16-2-1938.

For official use only.]

Vol. III

Government of the United Provinces

DETAILED ESTIMATES AND GRANTS

for the year

1938-39

(As passed by the Legislative Assembly)

FINAL

ALLAHABAD:
SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES, INDIA
1938

Price, Rs.5.]

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1938

PREFATORY NOTE

This volume is divided into three parts—

(1) *Part I* consists of the authenticated schedule of authorized expenditure and the schedule of grants, arranged in order, together with the detailed estimates of expenditure. Charged items of expenditure are printed in italics.

(2) *Part II* contains—

(i) general statements of revenue and receipts and of expenditure and disbursements, with figures of actuals for 1936-37 and the budget and revised estimates for 1937-38;

(ii) a statement showing the distribution into voted and charged of the expenditure in respect of budget and supplementary grants for 1937-38 and the budget estimates for 1938-39 ; and

(iii) a statement showing receipts and charges in England.

(3) *Part III* gives the detailed estimates for each head of revenue and receipts.

A. C. TURNER,

Finance Secretary to Government,

March 31, 1938. *United Provinces.*

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PART I

As required by sub-section (1) of section 80 of the Government of India Act, 1935, I hereby authenticate the following schedule in respect of the financial year 1938-39, which specifies—

(*a*) the grants made by the United Provinces Legislative Assembly, and

(*b*) the sums required to meet the expenditure charged on the revenues of the Province.

SCHEDULE OF EXPENDITURE, *1938-39*

No. of Grant	Description	Grants made by the United Provinces Legislative Assembly	Sums required to meet expenditure charged on the revenues of the Province	Total
1	2	3	4	5
	A—REVENUE ACCOUNT	Rs.	Rs.	Rs.
1	7—Land Revenue..	94,10,238	*2,33,831*	96,44,069
2	8—Provincial Excise	13,03,039	*33,300*	13,36,339
3	9—Stamps	2,90,628	..	2,90,628
4	10—Forest	24,25,200	*5,79,784*	30,04,984
5	11—Registration	4,74,506	..	4,74,506
6	12—Charges on account of Motor Vehicles Acts 15-C—Subsidized Companies	10,15,101	*3,200*	10,18,301
7	13—Other taxes and duties	47,028	*28,750*	75,778
8	Irrigation works met from revenue (Heads XVII, 18 and 19)	51,44,849	..	51,44,849
9	Charges on Irrigation and Hydro-electric establishment (Heads XVII, 18, 19 and 68)	(*a*)53,90,728	(*b*)*9,99,800*	63,90,528
	*Interest on debt and other obligations (Heads 10, 15, 17, 22, 50 and 55) ..	..	*1,38,81,108*	1,38,81,108
	*Reduction or avoidance of debt ..	..	(*c*)*63,49,510*	63,49,510
10	25—General Administration ..	1,13,85,263	*31,01,603*	1,44,86,866
11	27—Administration of Justice ..	51,83,059	*19,39,177*	71,22,236
12	28—Jails and Convict settlements ..	29,62,572	*1,72,852*	31,35,424
13	29—Police	1,53,01,401	*13,49,099*	1,66,50,500
14	36—Scientific Departments	25,409	..	25,409
15	37—Education	2,08,81,645	*1,85,809*	2,10,67,454
16	38—Medical	31,75,880	*4,64,882*	36,40,762
17	39—Public Health	23,10,082	*37,520*	23,47,602
18	40—Agriculture	69,13,290	*2,11,271*	71,24,561
19	41—Veterinary	4,87,335	*25,554*	5,12,889
20	42—Co-operative Credit	6,16,181	*15,900*	6,32,081
	Carried over	9,47,43,434	*2,96,12,950*	12,43,56,384

* Charged appropriation.

(*a*) Includes Rs.2,25,112 debitable to capital head 68.

(*b*) Includes Rs.17,760 debitable to capital head 68.

(*c*) Includes Rs.25,15,008 debitable to Debt and Deposit heads.

SCHEDULE OF EXPENDITURE, 1938-39—(*concluded*)

No. of Grant	Description	Grants made by the United Provinces Legislative Assembly	Sums required to meet expenditure charged on the revenues of the Province	Total
1	2	3	4	5
		Rs.	Rs.	Rs.
	BROUGHT FORWARD	9,47,43,434	*2,96,12,950*	12,43,56,384
21	43—INDUSTRIES .. .. .. 44—AVIATION	20,59,762	*32,880*	20,92,642
22	47—MISCELLANEOUS DEPARTMENTS ..	89,778	*400*	90,178
23	Expenditure on Public Works met from revenue (Head 50)	41,56,191	*1,28,383*	42,84,574
24	Improvement of Communications (Financed from Central Road Development Account, Head 50)	9,50,682	..	9,50,682
25	Charges on Public Works establishment (Heads 50 and 81)	(*a*)9,82,343	(*b*)*2,39,025*	12,21,368
26	Grants-in-aid of Civil Works (Head 50) ..	1,52,004	..	1,52,004
27	54—FAMINE RELIEF	97,840	..	97,840
28	55—SUPERANNUATION ALLOWANCES AND PENSIONS	72,38,650	*24,61,890*	97,00,540
29	56—STATIONERY AND PRINTING ..	14,53,455	*17,550*	14,71,005
30	57—MISCELLANEOUS CHARGES	9,09,682	..	9,09,682
	Total, A ..	11,28,33,821	*3,24,93,078*	14,53,26,899
	B—CAPITAL EXPENDITURE NOT MET FROM REVENUE ACCOUNT			
31	Construction of Irrigation and Hydro-electric works not met from revenue (Head 68)	15,84,300	..	15,84,300
32	Outlay on Civil Works not met from revenue (Head 81)	16,92,700		16,92,700
33	83—PAYMENT OF COMMUTED VALUE OF PENSIONS	(*c*)9,50,000	..	9,50,000
	Total, B	42,27,000	..	42,27,000
	C—DISBURSEMENT OF LOANS AND ADVANCES			
34	Loans and advances bearing interest ..	64,36,249	..	64,36,249
35	Interest-free advances	5,52,000	..	5,52,000
	Total, C ..	69,88,249	..	69,88,249
	GRAND TOTAL ..	12,40,49,070	*3,24,93,078*	15,65,42,148

(*a*) Includes Rs.2,41,408 debitable to capital head 81.
(*b*) Includes Rs.58,740 debitable to capital head 81.
(*c*) Includes 4,56,242 debitable to head 55.

LUCKNOW:
March 31, 1938.

H. G. HAIG,
GOVERNOR,
United Provinces.

SCHEDULE OF GRANTS FOR EXPENDITURE BY THE UNITED PROVINCES GOVERNMENT IN THE YEAR 1938-39 AS PASSED BY THE LEGISLATIVE ASSEMBLY

No. of Grant	Description	Hon'ble Minister in charge	Grant: Voted	Grant: Charged	Reference to pages of this volume
	A—REVENUE ACCOUNT		Rs.	Rs.	
1.	7—LAND REVENUE	H. M. R.	94,10,238	2,33,831	3—25
2.	8—PROVINCIAL EXCISE	H. M. J.	13,03,039	33,300	27—29
3.	9—STAMPS	H. P.	2,90,628	..	31—32
4.	10—FOREST	H. P.	24,25,200	5,79,784	33—44
5.	11—REGISTRATION	H. M. J.	4,74,506	..	45—46
6.	12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS AND 15C—SUBSIDIZED COMPANIES ..	H. M. C.	10,15,101	3,200	47
7.	13—Other taxes and duties ..	H. M. C.	47,028	28,750	49—50
8.	Irrigation works met from revenue (Heads XVII, 18 and 19) ..	H. M. C.	51,44,849	..	51—56
9.	Charges on Irrigation and Hydro-electric establishment (Heads XVII, 18, 19 and 68)	H. M. C.	(a)53,90,728	(b)9,99,800	57—66
*	Interest on debt and other obligations (Heads 10, 15, 17, 22, 50 and 55) ..	H. P.	..	1,38,81,108	67—68
*	Reduction or avoidance of debt ..	H. P.	..	(c)63,49,510	69
10.	25—GENERAL ADMINISTRATION ..	H. P.	1,13,85,263	31,01,603	71—89
11.	27—ADMINISTRATION OF JUSTICE ..	H. M. J.	51,83,059	19,39,177	91—100
12.	28—JAILS AND CONVICT SETTLEMENTS	H. M. R.	29,62,572	1,72,852	101—107
13.	29—POLICE	H. P.	1,53,01,401	13,49,099	109—116
14.	36—SCIENTIFIC DEPARTMENTS .	H. M. E.	25,409	..	117—118
15.	37—EDUCATION	H. M. E.	2,08,81,645	1,85,809	119—139
16.	38—MEDICAL	H. M. L. S.-G.	31,75,880	4,64,882	141—151
17.	39—PUBLIC HEALTH	H. M. L. S.-G.	23,10,082	37,520	153—160
18.	40—AGRICULTURE	H. M. J.	69,13,290	2,11,271	161—169
19.	41—VETERINARY	H. M. J.	4,87,335	25,554	171—173
20.	42—CO-OPERATIVE CREDIT ..	H. M. J.	6,16,181	15,900	175—177
	CARRIED OVER ..		9,47,43,434	2,96,12,950	

*Charged appropriation.

(a) Includes Rs.2,25,112 debitable to capital head 68.
(b) Includes Rs.17,760 debitable to capital head 68.
(c) Includes Rs.25,15,008 debitable to Debt and Deposit Heads.

Schedule of Grants for expenditure by the United Provinces Government in the year 1938-39 *as passed by the Legislative Assembly*—(concluded)

No. of Grant	Description	Hon'ble Minister in charge	Grant Voted	Grant Charged	Reference to pages of this volume
			Rs.	Rs.	
	Brought forward ..		9,47,43,434	2,96,12,950	
21.	43—INDUSTRIES .. .. 44—AVIATION	H. M. J.	20,59,762	32,880	179—184
22.	47—MISCELLANEOUS DEPARTMENTS	H. M. J.	89,778	400	185—187
23.	Expenditure on Public Works met from revenue (Head 50) ..	H. M. C.	41,56,191	1,28,383	189—193
24.	Improvement of Communications (Financed from Central Road Development Account, Head 50) ..	H. M. C.	9,50,682	..	195—196
25.	Charges on Public Works establishment (Heads 50 and 81)	H. M. C.	(a) 9,82,343	(b)2,39,025	197—*200*
26.	Grants-in-aid of Civil Works (Head 50)	H. M., L. S.-G.	1,52,004	..	201
27.	54—FAMINE RELIEF	H. P.	97,840	..	203—204
28.	55—SUPERANNUATION ALLOWANCES AND PENSIONS	H. P.	72,38,650	24,61,890	205
29.	56—STATIONERY AND PRINTING ..	H. M. J.	14,53,455	17,550	207—212
30.	57—MISCELLANEOUS CHARGES ..	H. P.	9,09,682	..	213—215
	Total, A ..		11,28,33,821	3,24,93,078	
	B—CAPITAL EXPENDITURE NOT MET FROM REVENUE ACCOUNT				
31.	Construction of Irrigation and Hydro-electric works not met from revenue (Head 68)	H. M. C.	15,84,300	..	217—*219*
32.	Outlay on Civil Works not met from revenue (Head 81)	H. M. C.	16,92,700	..	221
33.	83—PAYMENT OF COMMUTED VALUE OF PENSIONS	H. P.	(c)9,50,000	..	223
	Total, B ..		42,27,000	..	
	C—DISBURSEMENT OF LOANS AND ADVANCES				
34.	Loans and advances bearing interest	H. P.	64,36,249	..	225—226
35.	Interest-free advances	H. P.	5,52,000	..	227
	Total, C ..		69,88,249	..	
	GRAND TOTAL		12,40,49,070	3,24,93,078	

(a) Includes Rs.2,41,408 debitable to capital head 81.
(b) Includes Rs.58,740 debitable to capital head 81.
(c) Includes Rs.4,56,242 debitable to head 55.

DETAILED ESTIMATES OF EXPENDITURE

GRANT No. 1

LAND REVENUE

(HEAD OF ACCOUNT: 7—LAND REVENUE)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the COLLECTION AND ADMINISTRATION OF LAND REVENUE

Voted : Rupees ninety-four lakhs, ten thousand, two hundred and thirty-eight.

Charged : Rupees two lakhs, thiry-three thousand, eight-hundred and thirty-one.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF LAND REVENUE :

	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
	Rs.	Rs.	Rs.	Rs.
A—CHARGES OF ADMINISTRATION				
(a) GENERAL REVENUE CHARGES—				
1. Pay of establishment	13,276	19,481	19,000	19,000
2. Contingencies	22,800	21,123	21,000	20,400
Total, (a) ..	36,076	40,604	40,000	39,400
(b) COLLECTORS' OFFICE ESTABLISHMENT (NAZUL) ..	16,492	16,107	15,000	15,951
(c) HONORARY ASSISTANT COLLECTORS' ESTABLISHMENT	45,805	45,000	45,000	10,000
(d) PARTITION CHARGES—				
1. Pay of establishment	1,66,712	1,70,721	1,69,000	1,82,577
2. Allowances and honoraria	6,238	6,760	6,500	6,860
3. Contingencies	6,657	6,380	7,500	6,380
Total, (d) ..	1,79,607	1,83,861	1,83,000	1,95,817
TOTAL, CHARGES OF ADMINISTRATION ..	2,77,980	2,85,572	2,83,000	2,61,168

B—MANAGEMENT OF GOVERNMENT ESTATES

		Actuals, 1936-37 Rs.	Budget and supplementary grants, 1937-38 Rs.	Revised estimate, 1937-38 Rs.	Budget estimate, 1938-39 Rs.
(a) COLLECTION OF REVENUE—					
1. Pay of officers ..	*Charged* ..	*3,600*	*3,600*	*3,600*	*3,60*
2. Pay of establishment ..	.. ..	93,507	97,121	98,000	94,90
3. Allowances and honoraria	Voted ..	21,468	21,013	23,000	22,48
	Charged ..	*474*	..	..	..
4. Contingencies ..	.. ..	60,826	46,775	55,000	40,24
Total, (a) ..	Voted ..	1,75,801	1,64,909	1,76,000	1,57,634
	Charged ..	*4,074*	*3,600*	*3,600*	*3,600*
(b) OUTLAY ON IMPROVEMENTS OTHER THAN WORKS—					
1. Pay of officers ..	.. ..	8,125	7,200	7,200	7,676
2. Pay of establishment ..	.. ..	19,390	18,535	20,060	29,111
3. Allowances and honoraria	.. ..	4,556	5,657	4,900	4,784
4. Scholarships ..	.. ..	..	2,192	1,800	2,192
5. Contingencies ..	.. ..	42,471	48,244	43,040	95,422
Total, (b)	..	74,542	81,228	77,000	1,39,185
(c) ENGINEERING STAFF—					
1. Pay of officers ..	Voted ..	6,268	5,800	5,800	6,040
	Charged ..	*15,531*	*18,200*	*14,400*	*14,950*
2. Pay of establishment ..	.. ..	38,707	39,026	40,000	42,389
3. Allowances and honoraria	Voted ..	9,516	8,299	8,300	8,969
	Charged ..	*2,039*	*1,800*	*1,800*	*1,600*
4. Grants-in-aid ..	*Charged* ..	*389*	*600*	..	..
5. Contingencies ..	.. ..	5,745	6,500	6,000	6,000
Total, (c) ..	Voted ..	60,236	59,625	60,100	63,398
	Charged ..	*17,959*	*20,600*	*16,200*	*16,550*
(d) WORKS OUTLAY UNDER ENGINEERING STAFF—					
1. Original works ..	.. ..	49,197	66,500	66,000	96,500
2. Repairs	.. ..	1,52,169	1,19,000	1,19,000	1,26,000
3. Tools and plant ..	.. ..	1,573	1,500	1,500	1,500
4. Suspense	.. ..	3,341	3,000	3,000	3,000
Total, (d)	..	2,06,280	1,90,000	1,89,500	2,27,000
(e) WORKS OUTLAY UNDER ORDINARY STAFF—					
1. Original works ..	.. ..	7,471	11,504	11,500	21,153
2. Repairs	.. ..	26,231	27,201	26,695	30,465
Total, (e)	..	33,702	38,705	38,195	51,618
(f) FOREST CHARGES—					
1. Pay of officers ..	Voted ..	8,798	9,425	9,000	8,982
	Charged ..	*13,580*	*13,378*	*13,400*	*13,980*
2. Pay of establishment ..	.. ..	43,048	44,234	44,300	44,847
3. Allowances and honoraria	Voted ..	8,376	8,692	9,500	8,068
	Charged ..	*5,202*	*1,600*	*1,500*	*3,000*
4. Contingencies ..	.. ..	47,273	49,148	50,000	51,430
Total, (f) ..	Voted ..	1,07,495	1,11,499	1,12,800	1,13,327
	Charged ..	*18,782*	*14,978*	*14,900*	*16,980*
(g) STONE QUARRY CHARGES—					
1. Pay of establishment ..	.. ..	13,689	14,148	13,700	14,000
2. Allowances, honoraria and contingencies	..	2,096	2,450	2,400	2,350
TOTAL, (g)	..	15,785	16,598	16,100	16,350
TOTAL, MANAGEMENT OF GOVERNMENT ESTATES.	Voted ..	6,73,841	6,62,564	6,69,695	7,68,512
	Charged ..	*40,815*	*39,178*	*34,700*	*37,130*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
C—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS	Voted ..	3,169	4,538	3,000	2,500
	Charged ..	..	..	..	*1,000*
D—SURVEY, SETTLEMENT AND RECORD OPERATIONS					
1. Pay of officers ..	Voted ..	1,84,327	2,46,419	2,25,286	2,03,051
	Charged ..	*75,579*	*1,26,505*	*1,46,913*	*1,46,725*
2. Pay of establishment ..	.. ..	4,19,253	7,31,875	7,92,309	13,22,627
3. Allowances and honoraria	Voted ..	1,88,060	2,70,070	2,33,959	2,19,913
	Charged ..	*8,616*	*4,500*	*6,757*	*11,160*
4. Contingencies ..	.. ..	1,58,545	1,71,411	2,08,937	2,85,128
5. *Deduct*—Recoveries ..	.. ..	2,860	..	..	..
TOTAL, SURVEY, SETTLEMENT AND RECORD OPERATIONS.	Voted ..	9,47,325	14,19,775	14,60,491	20,30,719
	Charged ..	*84,195*	*1,31,005*	*1,53,670*	*1,57,885*
E—LAND RECORDS					
(a) SUPERINTENDENCE—					
1. Pay of officers ..	.. ..	2,307	7,851	..	..
2. Pay of establishment ..	.. ..	38,008	38,062	38,000	38,062
3. Allowances and honoraria	.. ..	545	150	100	150
4. Contingencies ..	.. ..	7,617	7,448	8,000	7,448
Total, (*a*)	..	48,477	53,511	46,100	45,660
(b) DISTRICT CHARGES—					
1. Pay of officers ..	.. ..	32,137	28,962	40,000	37,893
2. Pay of establishment ..	.. ..	56,85,402	56,87,585	56,87,000	56,87,145
3. Allowances and honoraria	.. ..	62,340	55,254	67,000	71,654
4. Contingencies ..	.. ..	1,54,588	1,64,423	1,64,000	1,59,230
Total, (*b*)	..	59,34,467	59,36,224	59,58,000	59,55,922
TOTAL, LAND RECORDS	..	59,82,944	59,89,735	60,04,100	60,01,582
F—LAND REVENUE ASSIGNMENTS AND COMPENSATIONS					
1. Inamdars and other grantees ..	..	35,619	32,780	34,000	33,000
2. Pensions in lieu of resumed lands ..	..	40,949	36,000	39,000	36,000
3. Allowances to excluded proprietors and other compensations	..	2,18,037	2,11,400	2,10,000	2,11,400
4. Allowances to ruling chiefs and other notabilities ..	Voted ..	51,274	53,656	53,000	37,800
	Charged ..	..	..	..	*14,856*
5. Other land revenue compensations	..	12,538	12,538	13,108	12,538
TOTAL, LAND REVENUE ASSIGNMENTS AND COMPENSATIONS ..	Voted ..	3,58,417	3,46,374	3,49,108	3,30,738
	Charged ..	..	..	..	*14,856*
G—CHARGES IN ENGLAND	Voted ..	1,351	6,800	6,008	..
	Charged ..	*29,190*	*20,560*	*22,841*	*22,960*
H—WORKS	..	13,208	10,163	15,550	15,019
GRAND TOTAL ..	Voted ..	82,58,235	87,25,521	87,90,952	94,10,238
	Charged ..	*1,54,200*	*1,90,743*	*2,11,211*	*2,33,831*

III—DETAILS of the foregoing: *See* pages 6 to 25.

A—CHARGES OF ADMINISTRATION

	Numbers 1937-38	Numbers 1938-39	Actuals 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(a)—GENERAL REVENUE CHARGES						
1. PAY OF ESTABLISHMENT—						
Temporary revenue accountants and assistants ..				10,000		12,000
Temporary land acquisition establishment ..				3,000		3,000
Temporary establishment for alluvial mahals ..				6,481		4,000
Total ..			13,276	19,481	19,000	19,000
2. CONTINGENCIES—						
Land Acquisition Act (Contract)				524		500
Contingencies for alluvial mahals				599		200
Cost of erecting boundary pillars				19,500		19,500
Lump allotment for assessment work (Board's reserve)				..		..
Cost of law suits				500		200
Total ..			22,800	21,123	21,000	20,400
TOTAL, GENERAL REVENUE CHARGES ..			36,076	40,604	40,000	39,400
(b) COLLECTORS' OFFICE ESTABLISHMENT (NAZUL)						
1. Clerical establishment (4—45)	13	14		5,520		5,568
2. Leave salary			8,480	200	7,000	257
3. Servants (6—13)	13	16		1,590		1,806
4. Travelling allowance			485	300	500	300
5. House rent and other allowances				240		240
6. Contingencies—						
Tomb charges..				2,508		2,508
Law charges				1,565		1,000
Acquisition of land			7,527	..	7,500	..
Land revenue payment				359		486
Other contingencies (non-contract)				3,825		3,786
TOTAL, NAZUL ESTABLISHMENT ..			16,492	16,107	15,000	15,951
(c) HONORARY ASSISTANT COLLECTORS' ESTABLISHMENT						
1. Clerks, servants and contingencies				45,000		10,000
TOTAL, HONORARY ASSISTANT COLLECTORS' ESTABLISMENT			45,805	45,000	45,000	10,000
(d) PARTITION CHARGES						
1. PAY OF ESTABLISHMENT—						
Inspectors and amins (35—115)	227	227		1,27,899		1,40,000
Clerical establishment and servants (9—60) ..	64	64		33,918		33,678
Provident fund				3,904		3,899
Temporary establishment				5,000		5,000
Total ..			1,66,712	1,70,721	1,69,000	1,82,577
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				2,100		2,200
Allowances and honoraria to patwaris				4,000		4,000
Gaonsara allowances to partition amins ..				660		660
Total			6,238	6,760	6,500	6,860
3. CONTINGENCIES—						
Contract contingencies				3,380		3,380
Job works (Non-contract)				3,000		3,000
Total ..			6,657	6,380	7,500	6,380
TOTAL, PARTITION CHARGES ..			1,79,607	1,83,861	1,83,000	1,95,817
TOTAL, CHARGES OF ADMINISTRATION ..			2,77,980	2,85,572	2,83,000	2,61,168

B—MANAGEMENT OF GOVERNMENT ESTATES

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL						
(a) **Collection of Revenue**						
1. PAY OF OFFICERS—						
Manager (Charged) (300) ..	*1*	*1*	*3,600*	*3,600*	*3,600*	*3,600*
2. PAY OF ESTABLISHMENT—						
Clerks (20—155)	23	22		15,060		14,520
Patwaris and kanungos (15--24)	123	109		33,216		25,860
Contract establishment (35)	1	2		894		894
Servants (9—18)	66	100		9,837		15,525
Temporary clerks				..		..
Temporary servants				3,744		3,744
Leave salary				1,000		1,000
Total ..			62,335	63,751	64,360	61,543
3. ALLOWANCES AND HONORARIA—						
Payment on account of medical treatment in non-Government hospitals of officers of the superior civil service *(charged)*						
Travelling allowance				2,300		2,300
House rent and other allowances				2,344		2,344
Dues to headmen and padhans				1,000		1,000
Total .. Voted ..			5,518	5,644	7,915	5,644
Total .. *Charged* ..			*474*	..	..	..

B—MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL—(*continued*)						
4 CONTINGENCIES—						
Contract contingencies—						
Local cesses				..		..
Water mills				2,400		1,500
Feed and keep of animals				10,000		4,500
Service postage and telegram charges ..				2,400		2,400
Stationery and printing				300		300
Patwari contingencies				20		20
Badges and belts				500		500
Pay of menials				150		150
Maintenance of gardens				3,500		3,500
Other petty contingencies				4,150		4,150
Non-contract contingencies—						
Other miscellaneous charges				2,090		1,850
Rewards				50		50
Total ..			25,138	25,560	25,000	18,920
TOTAL, COLLECTION OF REVENUE { Voted ..			92,991	94,955	97,275	86,107
TOTAL, COLLECTION OF REVENUE { *Charged* ..			*4,074*	*3,600*	*3,600*	*3,600*
(*b*) **Outlay on Improvements other than works**						
PAY OF OFFICERS—						
Medical establishment (550—600) *plus* special pay at Rs.50.	1	1	8,125	7,200	7,200	7,676
PAY OF ESTABLISHMENT—						
Veterinary establishment (12—110+25) ..	3	3		1,908		1,908
Veterinary establishment				..		4,368
Medical and sanitary establishment (11—130) ..	19	19		9,832		10,070
Medical and sanitary establishment				..		3,892
Garden establishment (16—26)	6	6		1,473		1,534
Seed depot and agricultural farms				..		..
Total ..			14,272	13,213	15,000	21,772
3. ALLOWANCES AND HONORARIA—						
Medical establishment				4,682		4,169
House rent and other allowances				375		615
Total ..			4,556	5,057	4,900	4,784
4. SCHOLARSHIPS—						
Scholarships			..	2,000	1,600	2,000
5. CONTINGENCIES—						
Sanitation charges				2,804		2,804
Subscriptions to schools, dispensaries and vaccination				10,680		10,680
Cattle-breeding				..		..
Medical establishment				17,704		15,704
Seed depot and agricultural farms				..		..
Epidemic charges				8,482		7,482
Other improvements				..		40,000
Total ..			35,109	39,670	35,000	76,670

B—MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL—(*continued*)						
TOTAL, OUTLAY ON IMPROVEMENTS			62,062	67,140	63,700	1,12,902
(*c*) **Engineering Staff**						
1. PAY OF OFFICERS—						
Pay of officers (*Charged*) (*1,225—1,275*) ..		*1*		*18,200*		*14,950*
Ditto (Voted) (450—520) ..	1	1		5,800		6,040
Total .. Voted ..			6,268	5,800	5,800	6,040
Total .. *Charged* ..			*15,531*	*18,200*	*14,400*	*14,950*
2. PAY OF ESTABLISHMENT—						
Overseers, etc. (35—213)	12	13		15,656		17,993
Special pay to ziladars				..		440
Clerks (20—270)	15	16		11,694		11,344
Clerks				..		840
Servants (10—30)	82	88		11,676		11,772
Total ..			38,707	39,026	40,000	42,389
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				7,000		7,500
Travelling allowance .. *Charged* ..				*1,800*		*1,600*
House rent and other allowances				1,299		1,349
Total .. Voted ..			9,516	8,299	8,300	8,849
Total .. *Charged* ..			*2,039*	*1,800*	*1,800*	*1,600*
4. GRANT-IN-AID—						
Contribution for passage of officers transferred from or to other departments (*Charged*) ..			*389*	*600*	..	..
5. CONTINGENCIES—						
Service postage and telegram charges						
Stationery and printing						
Carriage of tents and records				6,500		6,000
Rents, rates and taxes						
Pay of menials						
Miscellaneous						
Total ..			5,745	6,500	6,000	6,000
TOTAL, ENGINEERING STAFF .. Voted ..			60,236	59,625	60,100	63,278
TOTAL, ENGINEERING STAFF .. *Charged* ..			*17,959*	*20,600*	*16,200*	*16,550*

B—MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL—(*continued*)						
(*d*) **Works outlay under Engineering Staff**						
1. ORIGINAL WORKS—						
Buildings				16,000		15,000
Communications				5,500		5,500
Irrigation works				15,000		11,000
Miscellaneous				30,000		25,000
Miscellaneous				..		40,000
Total ..			49,197	66,500	66,000	96,500
2. REPAIRS—						
Buildings				12,000		12,000
Communications				15,000		15,000
Irrigation works				83,000		90,000
Miscellaneous				9,000		9,000
Total ..			1,52,169	1,19,000	1,19,000	1,26,000
3. TOOLS AND PLANT			1,573	1,500	1,500	1,500
4. SUSPENSE			3,341	3,000	3,000	3,000
TOTAL, WORKS OUTLAY (ENGINEERING) ..			2,06,280	1,90,000	1,89,500	2,27,000
(*e*) **Works outlay under Ordinary Staff**						
1. ORIGINAL WORKS—						
Buildings				..		..
Communications				..		..
Irrigation works				..		..
Miscellaneous				..		4,000
Total ..			..	..	..	4,000
2. REPAIRS—						
Buildings				4,200		4,200
Communications				..		..
Irrigation works				2,306		2,306
Miscellaneous				800		800
Total ..			7,334	7,306	7,300	7,306
TOTAL, WORKS OUTLAY (ORDINARY)			7,334	7,306	7,300	11,306
(*f*) **Forest charges**						
1. PAY OF OFFICERS—						
Forest Officers .. Voted	..	..		..		..
Forest Officers .. *Charged (1,150—1,200)*	*1*	*1*		*13,378*		*13,980*
Total .. Voted ..			..	..	..	..
Total .. *Charged* ..			*13,580*	*13,378*	*13,400*	*13,980*

B—MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
TARAI AND BHABAR GOVERNMENT ESTATE, NAINI TAL—(*concluded*)						
(*f*) **Forest charges**—(*concluded*)						
2. PAY OF ESTABLISHMENT—						
Subordinate forest establishment (12—150) ..	56	57		22,195		22,935
Clerks (21-8—150)	14	13		9,367		9,276
Servants (12—16)	14	12		2,064		1,776
Temporary servants				..		..
Total ..			32,658	33,626	33,700	33,987
3. ALLOWANCES AND HONORARIA—						
Cost of passages—charged				..		*1,600*
Travelling allowance .. Voted ..				4,800		4,500
Travelling allowance .. *Charged* ..				*1,600*		*1,400*
House rent and other allowances				1,000		1,000
Total .. Voted ..			5,159	5,800	6,600	5,500
Total .. *Charged* ..			*5,202*	*1,600*	*1,500*	*3,000*
4. CONTINGENCIES—						
Stationery and printing				500		600
Carriage of tents and records				3,500		3,500
Rents, rates and taxes				700		800
Service postage and telegram charges				650		650
Produce removed by purchasers				5,800		6,000
Stores, tools and plant				750		1,000
Roads and bridges				2,000		3,000
Buildings				4,800		6,400
Other works of construction				400		..
Demarcation				250		400
Sowing and planting				17,000		18,000
Protection from fire				1,300		1,300
Other works of improvement				1,900		1,200
Miscellaneous				1,450		1,500
Total ..			38,689	41,000	41,900	44,350
TOTAL, FOREST CHARGES .. Voted ..			76,506	80,426	82,200	83,837
TOTAL, FOREST CHARGES .. *Charged* ..			*18,782*	*14,978*	*14,900*	*16,980*
TOTAL, TARAI AND BHABAR GOVERNMENT ESTATE. Voted ..			5,05,409	4,99,452	5,00,075	5,84,430
TOTAL, TARAI AND BHABAR GOVERNMENT ESTATE. *Charged* ..			*40,815*	*39,178*	*34,700*	*37,130*

B—MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers, 1937–38	Numbers, 1938–39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
GARHWAL BHABAR GOVERNMENT ESTATE						
(*a*)—**Collection of Revenue**						
1. PAY OF ESTABLISHMENT—						
Naib-tahsildar (160)	1	1		1,920		1,920
Clerks (12—60)	3	3		1,260		1,260
Patwaris and kanungos (17—20)	4	4		852		852
Servants (10-8—20)	19	19		2,928		2,964
Total ..			7,016	6,960	7,900	6,996
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				224		224
Dues to headmen and padhans				2,200		2,300
House rent and other allowances				132		132
Total ..			2,646	2,556	2,600	2,656
3. CONTINGENCIES—						
Contract contingencies—						
Feed and keep of animals				1,100		1,100
Service postage and telegram charges . ..				120		120
Stationery and printing				100		100
Other petty contingencies				169		169
Maintenance of gardens				100		100
Non-contract contingencies—						
Other miscellaneous charges				400		400
Forest grazing dues				460		460
Pay of menials				344		392
Total ..			2,716	2,793	2,800	2,841
TOTAL, COLLECTION OF REVENUE ..			12,378	12,309	13,300	12,493
(*b*) **Outlay on Improvements other than works**						
1. PAY OF ESTABLISHMENT—						
Teachers (20—25)	5	5		1,284		1,284
Veterinary establishment				..		2,017
Vaccinator	1	1		36		36
Total ..			1,284	1,320	1,300	3,337
2. ALLOWANCES AND HONORARIA—						
House rent and other allowances			..	..	..	..
3. CONTINGENCIES—						
Contract				1,760		1,600
Cattle-breeding				..		660
Other improvements				214		214
Cost of medicines				..		5,000
Subscriptions to schools, dispensaries and vaccination				1,702		1,600
Total ..			3,000	3,676	3,300	9,074
TOTAL, OUTLAY ON IMPROVEMENTS ..			4,284	4,996	4,600	12,411
(*c*) **Works outlay under ordinary staff**						
1. ORIGINAL WORKS—						
Buildings				100		100
Communications				100		100
Irrigation works				..		..
Miscellaneous				..		5,000
Total ..			348	200	200	5,200

B—MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
GARHWAL BHABAR GOVERNMENT ESTATE—(*concluded*)						
1. REPAIRS—						
Buildings				1,000		1,000
Communications				500		500
Irrigation works				9,000		9,000
Irrigation works				..		3,000
Miscellaneous				..		..
Total ..			10,376	10,500	10,500	13,500
TOTAL, WORKS OUTLAY (ORDINARY) ..			10,724	10,700	10,700	18,700
TOTAL, GARHWAL BHABAR GOVERNMENT ESTATE ..			27,386	28,005	28,600	43,604
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE						
(*a*) **Collection of Revenue**						
1. PAY OF ESTABLISHMENT—						
Clerks (85)	1	1		1,020		1,020
Servants (10—18)	2	2		336		336
Total ..			1,356	1,356	1,360	1,356
2. ALLOWANCES AND HONORARIA—						
Travelling allowance			9	25	25	25
3. CONTINGENCIES (CONTRACT)—						
Service postage and telegram charges				25		25
Stationery and printing				12		1
Other petty contingencies				25		1
Pay of menials				20		120
Local cesses				100		100
Total ..			275	282	280	267
TOTAL, COLLECTION OF REVENUE ..			1,640	1,663	1,665	1,648
(*e*) **Works outlay under ordinary staff**						
1. REPAIRS—						
Buildings				60		40
Communications				35		25
Irrigation works				..		..
Miscellaneous				..		..
Total ..			44	95	95	65
TOTAL, WORKS OUTLAY (ORDINARY) ..			44	95	95	65
TOTAL, KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE.			1,684	1,758	1,760	1,713

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
DUDHI GOVERNMENT ESTATE						
(*a*) **Collection of Revenue**						
1. PAY OF ESTABLISHMENT—						
Clerks (20—50)	3	3		1,260		1,260
Servants (7—8—45)	2	3		648		731
Total ..			1,935	1,908	1,800	1,991
2. ALLOWANCES AND HONORARIA—						
Travelling allowances				..		..
House rent and other allowances				144		144
Rent, commission and allowances				1,456		3,456
Total ..			2,772	1,600	1,600	3,600
3. CONTINGENCIES—						
Contract contingencies—						
Stationery and printing				90		80
Pay of menials				984		820
Feed and keep of animals				..		..
Maintenance of gardens				250		240
Non-contract contingencies—						
Other miscellaneous charges				430		375
Total ..			1,594	1,754	1,700	1,515
TOTAL, COLLECTION OF REVENUE ..			6,301	5,262	5,100	7,106
(*b*) **Outlay on Improvements other than works**						
1. PAY OF ESTABLISHMENT—						
Teachers (11—27)	15	15		2,832		2,832
Veterinary establishment (35)	1	1		420		420
Garden establishment (9—16)	5	5		690		690
Total ..			3,774	3,942	3,700	3,942
2. SCHOLARSHIPS—						
Scholarships			..	192	200	192
3. CONTINGENCIES—						
Contract				590		500
Other improvements				..		*5,000*
Subscriptions to schools, dispensaries and vaccination				3,508		*3,288*
Subscription to Schools, despensaries and vaccination				..		240
Total ..			3,813	4,098	4,000	9,028
TOTAL, OUTLAY ON IMPROVEMENTS ..			7,587	8,232	7 900	13,162
(*c*)—**Works outlay under ordinary staff**						
1. ORIGINAL WORKS—						
Buildings				3,530		2,300
Communications..				..		700
Communications				..		275
Irrigation works..				1,470		1,000
Irrigation works				..		325
Miscellaneous				..		5,000
Total ..			5,000	5,000	5,000	9,600

B- MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
DUDHI GOVERNMENT ESTATE—(*concluded*)						
(e) Works outlay under ordinary staff—(*concluded*)						
2. REPAIRS—						
Buildings				2,000		2,000
Communications..				1,250		1,250
Irrigation works..				750		750
Total ..			4,260	4,000	4,000	4,000
TOTAL, WORKS OUTLAY (ORDINARY)			9,260	9,000	9,000	13,600
(f) Forest charges						
1. PAY OF OFFICERS—						
Forest officer (650—750)	1	1	8,798	9,425	9,000	8,982
2. PAY OF ESTABLISHMENT—						
Subordinate forest establishment (12—80) ..	26	26		7,152		7,152
Clerks (25—80)	4	4		1,980		2,100
Servants (12-13)	4	5		588		720
Total ..			9,530	9,720	9,700	9,972
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			2,901	2,600	2,600	2,300
4. CONTINGENCIES—						
Stationery and printing				150		60
Carriage of tents and records				900		900
Service postage and telegram charges				150		150
Rent for office room				360		360
Purchase of tents				..		..
Produce removed by purchasers				600		600
Stores, tools and plant				300		400
Roads and bridges				600		400
Buildings				900		850
Demarcation				400		300
Sowing and planting				800		300
Protection from fire				900		880
Other works of improvement				700		700
Miscellaneous				1,300		1,100
Total ..			8,549	8,060	8,000	7,000
TOTAL, FOREST CHARGES ..			29,778	29,805	29,300	28,254
Total, DUDHI GOVERNMENT ESTATE ..			52,926	52,299	51,300	62,122

B-MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estmate, 1938-39
	Rs.	Rs.	Rs.	Rs.
ALLAHABAD GOVERNMENT ESTATE				
(*a*) **Collection of Revenue**				
1. PAY OF ESTABLISHMENT—				
Clerks		..		..
Servants		..		..
Contribution to Court of Wards towards the cost of Sadr office.		4,249		4,294
Contribution to Court of Wards towards the cost of point muffassil establishment.		6,988		7,034
Temporary servants		..		..
Total ..	9,226	11,237	11,000	11,328
2. ALLOWANCES AND HONORARIA—				
Travelling allowance		50		50
Rent, commission and allowances		14		1,063
House rent and other allowances		..		..
Total ..	1,276	64	60	1,113
3. CONTINGENCIES (CONTRACT)—				
Service postage and telegram charges		..		..
Stationery and printing		..		..
Other petty contingencies		200		150
Pay of menials		312		312
Local cesses		5,952		5,952
Law charges		1,000		800
Total .	6,820	7,464	7,000	7,214
TOTAL, COLLECTION OF REVENUE.. ..	17,322	18,765	18,060	19,655
(*b*) **Outlay on Improvements other than works**				
CONTINGENCIES—				
Contract		..		..
Subscriptions to schools, dispensaries and vaccination		..		..
Total ..	..	..	..	..
TOTAL, OUTLAY ON IMPROVEMENTS.. ..	..	..	..	..
(*c*) **Works outlay under ordinary staff**				
1. ORIGINAL WORKS—				
Irrigation works	..	..	..	..
2. REPAIRS—				
Buildings		1,000		1,000
Irrigation works		2,000		1,500
Total ..	2,209	3,000	2,500	2,500
TOTAL, WORKS OUTLAY (ORDINARY)	2,209	3,000	2,500	2,500
TOTAL, ALLAHABAD GOVERNMENT ESTATE ..	19,531	21,765	20,560	22,155

B—MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
GHAZIPUR GOVERNMENT ESTATE			Rs.	Rs.	Rs.	Rs.
(*a*) **Collection of Revenue**						
1. PAY OF ESTABLISHMENT—						
Clerks (20—25)	3	3		893		893
Servants (8)	3	3		288		288
Total ..			1,181	1,181	1,180	1,181
2. ALLOWANCES AND HONORARIA— House rent and other allowances			1,098	804	800	804
3. CONTINGENCIES—						
Contract contingencies—						
Stationery and printing				99		99
Other petty contingencies				28		28
Maintenance of gardens				108		108
Pay of menials				208		208
Non-contract contingencies—						
Other miscellaneous charges				75		75
Rewards				..		..
Local cesses				..		..
Law charges				300		300
Total ..			495	818	750	818
TOTAL, Collection of Revenue ..			2,774	2,803	2,730	2,803
(*b*)—**Outlay on Improvements other than works**						
1. PAY OF ESTABLISHMENT— Special pay to ziladar (5)	1	1	60	60	60	60
2. CONTINGENCIES—						
Contract				100		100
Seed depot and agricultural farms				100		40
Total ..			99	200	140	140
Total, Outlay on Improvements			159	260	200	200
(*c*) **Engineering Staff**						
ALLOWANCES AND HONORARIA— Allowances to sub-overseer..			..	..	..	120
(*d*) **Works outlay under ordinary staff**						
1. ORIGINAL WORKS— Irrigation works			1,118	2,500	2,500	2,000
2. REPAIRS—						
Buildings				100		100
Communications				..		500
Irrigation works				250		250
Miscellaneous				50		50
Total ..			373	400	400	900
TOTAL, Works Outlay (Ordinary)			1,491	2,900	2,900	2,900
TOTAL, Ghazipur Government Estate ..			4,424	5,963	5,830	6,023
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE						
(*a*) **Collection of Revenue**						
1. PAY OF ESTABLISHMENT—						
Naib-tahsildar (90)	1	1		1,080		1,080
Clerks (7—80)	19	18		4,460		4,352
Patwaris and kanungos (12—20)	2	2		384		384
Servants (6—10-8)	19	19		2,324		2,304
Contribution to Court of Wards towards the cost of Sadr office.				1,448		1,461
Temporary clerks				300		200
Temporary servants				602		500
Leave salary				130		230
Total ..			10,458	10,728	10,400	10,511

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39
	Rs.	Rs.	Rs.	Rs.
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE—(*continued*)				
2. ALLOWANCES AND HONORARIA—				
Travelling allowance		530		350
Dues to headmen and padhans		166		172
House rent and other allowances . ..		624		624
Rent, commission and allowances		9,000		7,500
TOTAL ..	8,149	10,320	10,000	8,646
3. CONTINGENCIES—				
Service postage and telegram charges (contract) ..		8		8
Stationery and printing (contract)		111		111
Tour charges (contract)		109		109
Other petty contingencies (contract)		509		469
Maintenance of gardens (contract)		300		300
Pay of menials		828		1,116
Other miscellaneous charges..		270		270
Local cesses		4,685		5,081
Law charges		1,284		1,201
Construction of village boundary pillars ..		..		..
TOTAL ..	23,788	8,104	17,470	8,665
TOTAL, COLLECTION OF REVENUE ..	42,395	29,152	37,870	27,822
(*b*)—**Outlay on Improvements other than works**				
1. CONTINGENCIES—				
Contract		150		60
Subscriptions to schools, dispensaries and vaccination		450		450
TOTAL .	450	600	600	510
TOTAL, OUTLAY ON IMPROVEMENTS ..	450	600	600	510
(*c*)—**Works outlay under ordinary staff**				
1. ORIGINAL WORKS—				
Buildings		..		..
Irrigation works		..		353
Miscellaneous		3,804		..
TOTAL ..	1,005	3,804	3,800	353
2. REPAIRS—				
Buildings		440		769
Irrigation works		525		500
Miscellaneous		935		925
TOTAL ..	1,635	1,900	1,900	2,194
TOTAL, WORKS OUTLAY (ORDINARY) ..	2,640	5,704	5,700	2,547

B—MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE—(*concluded*)						
(*f*)—**Forest charges**						
1. PAY OF ESTABLISHMENT—						
Subordinate forest establishment (40)	1	1		660		660
Servants (9)	1	1		228		228
TOTAL ..			860	888	900	888
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				244		220
House rent and other allowances				48		48
TOTAL ..			316	292	300	268
3. Contingencies—						
Non-contract			35	88	100	80
TOTAL, FOREST CHARGES ..			1,211	1,268	1,300	1,236
TOTAL, ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE.			46,696	36,724	45,470	32,115
(*g*)—**Stone quarry charges**						
1. PAY OF ESTABLISHMENT—						
Clerks (18—230)	18	18		9,270		9,270
Servants (9—12)	38	38		4,878		4,730
TOTAL ..			13,689	14,148	13,700	14,000
2. ALLOWANCES AND HONORARIA			370	500	500	450
3 CONTINGENCIES—						
Contract				700		800
Non-contract				1,250		1,100
Total ..			1,726	1,950	1,900	1,900
TOTAL, STONE QUARRY CHARGES ..			15,785	16,598	16,100	16,350
TOTAL, MANAGEMENT OF GOVERNMENT ESTATES. Voted ..			6,73,841	6,62,564	6,69,695	7,68,512
TOTAL, MANAGEMENT OF GOVERNMENT ESTATES. *Charged* ..			*40,815*	*39,178*	*34,700*	*37,130*

B—MANAGEMENT OF GOVERNMENT ESTATES—(*continued*)

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
(*a*)—COLLECTION OF REVENUE				
1. Pay of Officers—				
TARAI AND BHABAR .. .. *CHARGED*	*3,600*	*3,600*	*3,600*	*3,600*
2. Pay of establishment—				
TARAI AND BHABAR	62,335	63,751	64,360	61,543
GARHWAL BHABAR	7,016	6,960	7,900	6,996
KUMAUN SOLDIERS' SETTLEMENT	1,356	1,356	1,360	1,356
DUDHI	1,935	1,908	1,800	1,991
ALLAHABAD	9,226	11,237	11,000	11,328
GHAZIPUR	1,181	1,181	1,180	1,181
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	10,458	10,728	10,400	10,511
TOTAL ..	93,507	97,121	98,000	94,906
3. Allowances and honoraria—				
TARAI AND BHABAR .. .. VOTED ..	5,518	5,644	7,915	5,644
TARAI AND BHABAR .. .. *CHARGED*..	*474*	..	..	..
GARHWAL BHABAR	2,646	2,556	2,600	2,656
KUMAUN SOLDIERS' SETTLEMENT	9	25	25	25
DUDHI	2,772	1,600	1,600	3,600
ALLAHABAD	1,276	64	60	1,113
GHAZIPUR	1,098	804	800	804
OTHER ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE ..	8,149	10,320	10,000	8,646
TOTAL .. VOTED ..	21,468	21,013	23,000	22,488
TOTAL .. *CHARGED*..	*474*	..	..	..
4. Contingencies—				
TARAI AND BHABAR	25,138	25,560	25,000	18,920
GARHWAL BHABAR	2,716	2,793	2,800	2,841
KUMAUN SOLDIERS' SETTLEMENT	275	282	280	267
DUDHI	1,594	1,754	1,700	1,515
ALLAHABAD	6,820	7,464	7,000	7,214
GHAZIPUR	495	818	750	818
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	23,788	8,104	17,470	8,665
TOTAL ..	60,826	46,775	55,000	40,240
TOTAL, COLLECTION OF REVENUE .. VOTED ..	1,75,801	1,64,909	1,76,000	1,57,634
TOTAL, COLLECTION OF REVENUE .. *CHARGED*..	*4,074*	*3,600*	*3,600*	*3,600*

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
SUMMARY—(*continued*)				
(*b*)—OUTLAY ON IMPROVEMENTS OTHER THAN WORKS				
1 Pay of Officers—				
TARAI AND BHABAR	8,125	7,200	7,200	7,676
2. Pay of establishment—				
TARAI AND BHABAR	14,272	13,213	15,000	21,772
GARHWAL BHABAR	1,284	1,320	1,300	3,337
DUDHI	3,774	3,942	3,700	3,942
GHAZIPUR	60	60	60	60
TOTAL ..	19,390	18,535	20,060	29,111
3. Allowances and honoraria—				
TARAI AND BHABAR	4,556	5,057	4,900	4,784
GARHWAL BHABAR	..	..	..	..
TOTAL ..	4,556	5,057	4,900	4,784
4. Scholarships—				
TARAI AND BHABAR..	..	2,000	1,600	2,000
DUDHI	..	192	200	192
TOTAL ..	..	2,192	1,800	2,192
5. Contingencies—				
TARAI AND BHABAR	35,109	39,670	35,000	76,670
GARHWAL BHABAR	3,000	3,676	3,300	9,074
DUDHI	3,813	4,098	4,000	9,028
ALLAHABAD..	..	..		..
GHAZIPUR	99	200	140	140
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	450	600	600	510
TOTAL ..	42,471	48,244	43,040	95,422
TOTAL, OUTLAY ON IMPROVEMENTS ..	74,542	81,228	77,000	1,39,185
(*c*)—ENGINEERING STAFF—				
Tarai and Bhabar—				
1. PAY OF OFFICERS .. .. VOTED ..	6,268	5,800	5,800	6,040
CHARGED..	*15,531*	*18,200*	*14,400*	*14,950*
2. PAY OF ESTABLISHMENT	38,707	39,026	40,000	42,389
3. ALLOWANCES AND HONORARIA.. VOTED ..	9,516	8,299	8,300	8,849
CHARGED..	*2,039*	*1,800*	*1,800*	*1,600*
4. GRANTS-IN-AID CHARGED..	*389*	*600*	..	..
5. CONTINGENCIES	5,745	6,500	6,000	6,000
Ghazipur—				
1. ALLOWANCES AND HONORARIA	..	..	..	120
TOTAL, ENGINEERING STAFF .. VOTED ..	60,236	59,625	60,100	63,398
CHARGED..	*17,959*	*20,600*	*16,200*	*16,550*
(*d*)—WORKS OUTLAY UNDER ENGINEERING STAFF				
Tarai and Bhabar—				
1. ORIGINAL WORKS	49,197	66,500	66,000	96,500
2. REPAIRS	1,52,169	1,19,000	1,19,000	1,26,000
3. TOOLS AND PLANT	1,573	1,500	1,500	1,500
4. SUSPENSE	3,341	3,000	3,000	3,000
TOTAL, WORKS OUTLAY (ENGINEERING) ..	2,06,280	1,90,000	1,89,500	2,27,000

B—MANAGEMENT OF GOVERNMENT ESTATES—(*concluded*)

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
SUMMARY—(*concluded*)	Rs.	Rs.	Rs.	Rs.
(*e*)—WORKS OUTLAY UNDER ORDINARY STAFF				
1. Original Works—				
TARAI AND BHABAR	..	..	..	4,000
GARHWAL BHABAR	348	200	200	5,200
DUDHI	5,000	5,000	5,000	9,600
ALLAHABAD	..	..	..	..
GHAZIPUR	1,118	2,500	2,500	2,000
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	1,005	3,804	3,800	353
TOTAL	7,471	11,504	11,500	21,153
2. Repairs—				
TARAI AND BHABAR	7,334	7,306	7,300	7,306
GARHWAL BHABAR	10,376	10,500	10,500	13,500
KUMAUN SOLDIERS' SETTLEMENT	44	95	95	65
DUDHI	4,260	4,000	4,000	4,000
ALLAHABAD	2,209	3,000	2,500	2,500
GHAZIPUR	373	400	400	900
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	1,635	1,900	1,900	2,194
TOTAL	26,231	27,201	26,695	30,435
TOTAL, WORKS OUTLAY (ORDINARY)	33,702	38,705	38,195	51,618
(*f*)—FOREST CHARGES				
1. Pay of Officers—				
TARAI AND BHABAR — VOTED	..	..	..	..
TARAI AND BHABAR — *CHARGED*	*13,580*	*13,378*	*13,400*	*13,980*
DUDHI	8,798	9,425	9,000	8,982
TOTAL — VOTED	8,798	9,425	9,000	8,982
TOTAL — *CHARGED*	*13,580*	*13,378*	*13,400*	*13,980*
2. Pay of establishment—				
TARAI AND BHABAR	32,658	33,626	33,700	33,987
DUDHI	9,530	9,720	9,700	9,972
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	860	888	900	888
TOTAL	43,048	44,234	44,300	44,847
3. Allowances and honoraria—				
TARAI AND BHABAR — VOTED	5,159	5,800	6,600	5,500
TARAI AND BHABAR — *CHARGED*	*5,202*	*1,600*	*1,500*	*3,000*
DUDHI	2,901	2,600	2,600	2,300
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	316	292	300	268
TOTAL — VOTED	8,376	8,692	9,500	8,068
TOTAL — *CHARGED*	*5,202*	*1,600*	*1,500*	*3,000*
4. Contingencies—				
TARAI AND BHABAR	38,689	41,000	41,900	44,350
DUDHI	8,549	8,060	8,000	7,000
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	35	88	100	80
TOTAL	47,273	49,148	50,000	51,430
TOTAL, FOREST CHARGES — VOTED	1,07,495	1,11,499	1,12,800	1,13,327
TOTAL, FOREST CHARGES — *CHARGED*	*18,782*	*14,978*	*14,900*	*16,980*
(*g*)—STONE QUARRY CHARGES				
1. PAY OF ESTABLISHMENT	13,689	14,148	13,700	14,000
2. ALLOWANCES, HONORARIA AND CONTINGENCIES	2,096	2,450	2,400	2,350
TOTAL, STONE QUARRY CHARGES	15,785	16,598	16,100	16,350
TOTAL, MANAGEMENT OF GOVERNMENT ESTATES. — VOTED	6,73,841	6,62,564	6,69,695	7,68,512
TOTAL, MANAGEMENT OF GOVERNMENT ESTATES. — *CHARGED*	*40,815*	*39,178*	*34,700*	*37,130*

C—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	..	Rs.
Charges on collections				4,538		2,500
Payment to the Maharaja of Benares (*Charged*)				..		*1,000*
TOTAL, CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS — VOTED ..			3,169	4,538	3,000	2,500
TOTAL, CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS — *CHARGED* ..			..	..	..	*1,000*

D—SURVEY, SETTLEMENT AND RECORD OPERATIONS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Settlement Commissioner (3,000)—Charged ..	*1*	*1*		*36,000*		*36,000*
Settlement officers .. Voted				2,35,519		1,89,026
Settlement officers .. *Charged*				*90,505*		*110,725*
Personal Assistant to the Board				10,900		14,025
TOTAL .. Voted ..			1,84,327	2,46,419	2,25,286	2,03,051
TOTAL .. *Charged* ..			*75,579*	*1,26,505*	*1,46,913*	*1,46,725*
2. PAY OF ESTABLISHMENT—						
Clerks				46,965		50,090
Servants				..		..
Temporary clerks				5,91,920		11,22,192
Temporary servants				29,216		25,856
Field establishment				62,274		1,22,989
Lump allotment for Bundelkhand quinquennial settlements				1,500		1,500
TOTAL ..			4,19,253	7,31,875	7,92,309	13,22,627
3. ALLOWANCES AND HONORARIA—						
Cost of passages—*Charged*				..		..
Travelling allowances .. Voted ..				2,47,400		1,97,043
Travelling allowances .. *Charged* ..				*4,500*		*11,160*
Rewards to kanungos and patwaris				5,950		9,100
Hill allowances				..		..
House rent and other allowances				16,720		13,770
TOTAL .. Voted ..			1,88,060	2,70,070	2,33,959	2,19,913
TOTAL .. *Charged* ..			*8,616*	*4,500*	*6,757*	*11,160*
4. CONTINGENCIES—						
Contract				52,400		79,411
Tour charges				40,828		42,530
Non-contract				34,050		36,920
Hill journey charges				400		300
Lump allotment for Bundelkhand quinquennial settlements				500		500
Reproduction of field maps				..		..
Job work				35,336		1,16,705
Charges for service of processes				7,897		8,762
Other				..		..
TOTAL ..			1,58,545	1,71,411	2,08,937	2,85,128
5. *Deduct*—Recoveries from local bodies			2,860	..	..	..
TOTAL, SURVEY, SETTLEMENT AND RECORD OPERATIONS. Voted ..			9,47,325	14,19,775	14,60,491	20,30,719
TOTAL, SURVEY, SETTLEMENT AND RECORD OPERATIONS. *Charged* ..			*84,195*	*1,31,005*	*1,53,670*	*1,57,885*

E—LAND RECORDS

(a)—SUPERINTENDENCE

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Assistant Director (600—620+50)	1	..	2,307	7,851	..	..
2. PAY OF ESTABLISHMENT—						
Clerks (20—300)	32	32		33,477		33,477
Servants (12—20)	16	16		2,585		2,585
Leave salary				2,000		2,000
TOTAL ..			38,008	38,062	38,000	38,062
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			545	150	100	150
4. CONTINGENCIES—						
Contract—						
Contract contingencies				6,500		6,500
Tour charges				200		200
Pay of menials				265		265
Non-contract				483		483
TOTAL ..			7,617	7,448	8,000	7,448
TOTAL, SUPERINTENDENCE ..			48,477	53,511	46,100	45,660

GRANT No. 2

PROVINCIAL EXCISE

(HEAD OF ACCOUNT : 8—PROVINCIAL EXCISE)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the collection of excise revenue and administration of the EXCISE DEPARTMENT

Voted : Rupees thirteen lakhs, three thousand and thirty-nine.

Charged : Rupees thirty-three thousand and three hundred.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF EXCISE :

		Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
		Rs.	Rs.	Rs.	Rs.
A—SUPERINTENDENCE—					
1. Pay of officers	Voted	63,485	61,600	61,600	58,940
	Charged	*17,400*	*18,400*	*18,400*	*19,600*
2. Pay of establishment		52,445	50,039	51,500	53,302
3. Allowances and honoraria	Voted	19,555	14,500	15,000	14,500
	Charged	*2,916*	*2,700*	*3,000*	*2,500*
4. Contingencies		23,725	23,400	25,000	23,400
TOTAL—Superintendence	Voted	1,59,210	1,49,539	1,53,100	1,50,142
	Charged	*20,316*	*21,100*	*21,400*	*22,100*
B—DISTRICT EXECUTIVE ESTABLISHMENT—					
1. Pay of establishment		..	..	..	17,240
2. Allowances and honoraria		53,172	50,120	46,000	60,680
3. Contingencies		4,292	5,500	4,700	4,800
TOTAL—District Executive Establishment		57,464	55,120	50,700	82,720
C—DISTILLERIES—					
1. Pay of establishment		5,10,311	5,19,234	5,12,000	5,06,266
2. Allowances and honoraria		82,487	66,160	75,000	66,160
3. Contingencies		3,790	4,254	2,500	4,248
4. Lump provision		..	..	..	1,25,000
TOTAL, Distilleries		5,96,588	5,89,648	5,89,500	7,01,674
D—COMPENSATIONS		11,631	10,000	11,000	10,000
E—CHARGES IN ENGLAND	Voted	..	6,400	..	..
	Charged	..	..	..	*11,200*
F—WORKS		8,181	9,500	8,500	8,503
G—COST OF OPIUM SUPPLIED TO THE PROVINCIAL EXCISE DEPARTMENT		3,33,774	3,50,000	3,48,000	3,50,000
GRAND TOTAL	Voted	11,66,848	11,70,207	11,60,800	13,03,039
	Charged	*20,316*	*21,100*	*21,400*	*33,300*

III—DETAILS of the foregoing : *See* pages 28 and 29.

A—SUPERINTENDENCE

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. Pay of officers—						
Excise Commissioner (1,500—1,575+overseas pay 300) (Charged) ..	*1*	*1*		*18,400*		*19,600*
Assistant Excise Commissioners (340—900) ..	7	7		56,600		53,940
Leave salary				5,000		5,000
Total .. { Voted ..			63,485	61,600	61,600	58,940
Total .. { *Charged* ..			*17,400*	*18,400*	*18,400*	*19,600*
2. Pay of establishment—						
Excise Inspectors (100—10—330+50 special pay) ..	3	3		8,970		11,970
Clerks (25—240)	34	34		34,991		35,254
Servants (12—17)	26	26		4,428		4,428
Temporary establishment				750		750
Leave salary				900		900
Total ..			52,445	50,039	51,500	53,302
3. Allowances and honoraria—						
Cost of passages (non-voted)				..		..
Travelling and other allowances { Voted ..				14,500		14,500
Travelling and other allowances { *Charged* ..				*2,700*		*2,500*
Total .. { Voted ..			19,555	14,500	15,000	14,500
Total .. { *Charged* ..			*2,916*	*2,700*	*3,000*	*2,500*
4. Contingencies—						
Contract				15,300		15,300
Tour charges				100		100
Non-contract				3,000		3,000
Temperance propaganda				5,000		5,000
TOTAL ..			23,725	23,400	25,000	23,400
TOTAL SUPERINTENDENCE .. { Voted ..			1,59,210	1,49,539	1,53,100	1,50,142
TOTAL SUPERINTENDENCE .. { *Charged* ..			*20,316*	*21,100*	*21,400*	*22,100*

B—DISTRICT EXECUTIVE ESTABLISHMENT

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1 Allowances and honoraria—						
Rewards				50,000		50,000
Other allowances				120		420
Total ..			53,172	50,120	46,000	50,420
2. Contingencies—						
Contract				2,000		1,800
Freight on excise opium (non-contract)				3,000		2,500
Total ..			4,292	5,000	4,700	*4,300*
TEMPORARY STAFF IN CONNEXION WITH PROHIBITION—						
1. Pay of Establishment—						
Inspectors (80—150)	..	8		..		7,040
Servants (10—8)	..	88		..		10,200
Total ..			..	..	..	17,240
2. Allowances and honoraria—						
Travelling and other allowances			..	..	..	10,260
3. Contingencies			..	..	..	500
TOTAL, TEMPORARY STAFF IN CONNEXION WITH PROHIBITION			..	.	..	28,000
TOTAL, DISTRICT EXECUTIVE ESTABLISHMENT .			57,464	55,120	50,700	82,720

C—DISTILLERIES

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. Pay of establishment—						
Excise Inspectors (100—330+50)	157	157		4,38,730		4,24,910
Clerks (45—60)	14	14		9,060		9,060
Servants (12—30)	425	425		67,044		67,296
Stipends				2,000		2,000
Leave salary				2,400		3,000
Total ..			5,10,311	5,19,234	5,12,000	5,06,266

C—DISTILLERIES—(*concluded*)

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
2. ALLOWANCES AND HONORARIA—				
Travelling allowance		64,000		64,000
Other allowances		2,160		2,160
Total ..	82,487	66,160	75,000	66,160
3. CONTINGENCIES—				
Contract		954		948
Non-contract		2,800		2,800
Stores from England				
Stores in India		500		500
Customs duty		..		..
Total ..	3,790	4,254	2,500	4,248
4. Lump provision for State management of excise shops in certain districts ..	..	..	..	1,25,000
TOTAL, DISTILLERIES ..	5,96,588	5,89,648	5,89,500	7,01,674

E—CHARGES IN ENGLAND

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay	Voted	..	6,400	..	..
	Charged	..	..	..	*11,200*
Sterling overseas pay	Voted	..	..	..	..
	Charged	..	..	..	..
TOTAL, CHARGES IN ENGLAND	Voted	..	6,400		..
	Charged	..	..	..	*11,200*

F—WORKS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PETTY WORKS—				
(i) Distilleries	3,659	4,000		3,000
2. MAINTENANCE AND REPAIRS—				
(i) Superintendence } (ii) Distilleries }		5,488		5,488
(iii) Water-tax on residential build ings		12		15
Total ..	4,522	5,500		5,503
TOTAL, WORKS ..	8,181	9,500	8,500	8,503

GRANT No. 3

STAMPS

(HEAD OF ACCOUNT: 9—STAMPS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the collection and administration of REVENUE FROM STAMPS

Voted : Rupees two lakhs, ninety thousand, six hundred and twenty-eight.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF STAMPS :

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
NON-JUDICIAL STAMPS				
A—SUPERINTENDENCE	8,177	8,323	8,000	10,177
B—CHARGES ON THE SALE OF STAMPS ..	63,254	70,000	68,000	70,000
C—STAMPS SUPPLIED FROM CENTRAL STORES ..	28,739	32,000	29,000	34,500
TOTAL, NON-JUDICIAL ..	1,00,170	1,10,323	1,05,000	1,14,677
JUDICIAL STAMPS				
A—SUPERINTENDENCE	23,896	24,671	23,000	30,231
B—CHARGES ON THE SALE OF STAMPS ..	97,417	1,00,720	97,000	1,00,720
C—STAMPS SUPPLIED FROM CENTRAL STORES ..	48,392	50,000	48,000	45,000
TOTAL, JUDICIAL ..	1,69,70[illegible]	1,75,391	1,68,000	1,75,951
GRAND TOTAL ..	2,69,875	2,85,714	2,73,000	2,90,628

III—Details of the foregoing : *See* page 32.

JUDICIAL AND NON-JUDICIAL—A—SUPERINTENDENCE

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Inspectors (Rs. 250—600)	2	2		9,688		10,348
Leave salary				1,000		1,000
Total .			10,838	10,688	10,000	11,348
2. PAY OF ESTABLISHMENT—						
Clerks (45—190)	7	7		7,916		7,920
Servants (12—20)	11	11		2,040		2,040
Temporary establishment				..		7,500
Leave salary				200		200
Total ..			9,567	10,156	10,000	17,660
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				5,000		4,500
Rewards				100		100
Total ..			5,188	5,100	4,250	4,600
4. CONTINGENCIES—						
Contract				6,700		6,500
Non-contract				150		150
Tour charges				200		150
Total ..			6,480	7,050	6,750	6,800
TOTAL, SUPERINTENDENCE ..			32,073	32,994	31,000	40,408
Non-judicial			8,177	8,323	8,000	10,177
Judicial			23,896	24,671	23,000	30,231

JUDICIAL—B—CHARGES ON THE SALE OF STAMPS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF ESTABLISHMENT—						
Clerks (20—40)	2	2	720	720		720
2. CONTINGENCIES—						
Discount, etc. (non-contract)			96,697	1,00,000		1,00,000
TOTAL, CHARGES ON THE SALE OF STAMPS ..			97,417	1,00,720	97,000	1,00,720

GRANT No. 4

FOREST

(HEAD OF ACCOUNT—10—FOREST)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the election of Forest Revenue and the administration of the FOREST DEPARTMENT

Voted : Rupees twenty-four lakhs, twenty-five thousand, and two hundred.

Charged : Rupees five lakhs, seventy-nine thousand, seven hundred and eighty-four.

II—SUB-HEADS under which this grant will be accounted for by the FOREST DEPARTMENT :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—GENERAL DIRECTION—					
1. Pay of officers—*Charged*		*30,875*	*32,500*	*32,034*	*30,484*
2. Pay of establishment		11,441	11,400	11,700	11,700
3. Allowances and honoraria	Voted ..	5,590	4,700	4,700	4,700
	Charged ..	*3,642*	*3,000*	*2,500*	*2,500*
4. Grants-in-aid ..	Voted ..	..	600	600	..
	Charged ..	*501*	..	..	..
5. Contingencies		6,673	5,800	5,800	6,100
TOTAL, A—GENERAL DIRECTION	Voted ..	23,704	22,500	22,800	22,500
	Charged ..	*35,018*	*35,500*	*34,534*	*32,984*
B—CONSERVANCY AND WORKS—					
1. Forest produce extracted by Government agency	Voted ..	2,27,614	2,68,900	2,63,600	3,37,400
	Charged .	..	*500*	*500*	*500*
2. Forest produce extracted by other agency		1,31,625	1,32,100	1,40,400	1,48,300
3. Drift and waif wood and confiscated forest produce		251	400	400	500
4. Payments and charges on account of collection of revenue from private forests not managed by Government ..	Voted ..	6,540	4,900	5,400	5,200
	Charged ..	..	*2,000*	*1,600*	*1,700*
5. Rent from leased forests and payments to share-holders in Government forests	Voted ..	6,742	200	200	200
	Charged ..	..	*6,600*	*7,300*	*7,300*
6. Live stock, stores, tools and plant	..	55,356	51,100	51,600	45,990
7. Communications and buildings	..	2,41,202	2,56,500	2,48,700	2,71,200
8. Forest organization and improvement ..	Voted ..	2,73,447	2,64,600	2,62,600	2,90,530
	Charged ..	..	*2,400*	*2,400*	*2,400*
9. Miscellaneous		21,427	9,700	12,000	11,310
TOTAL, B—CONSERVANCY AND WORKS	Voted ..	9,64,204	9,88,400	9,84,900	11,10,630
	Charged ..	..	*11,500*	*11,800*	*11,900*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
C—ESTABLISHMENT—					
1. Pay of officers	Voted	1,39,664	1,51,700	1,45,200	1,55,200
	Charged	*3,92,168*	*3,45,930*	*3,45,700*	*3,85,500*
2. Pay of establishment		7,69,225	7,89,700	7,87,500	7,93,300
3. Contribution, etc.		..	7,500	7,500	22,700
4. Allowances and honoraria	Voted	1,62,908	1,49,000	1,55,000	1,48,430
	Charged	*74,348*	*57,070*	*60,000*	*62,200*
5. Contingencies		1,68,273	1,66,800	1,70,000	1,66,360
6. Grants-in-aid	*Charged*	..	..	..	..
TOTAL, C—ESTABLISHMENT	Voted	12,40,070	12,64,700	12,65,200	12,85,990
	Charged	*4,66,516*	*4,03,000*	*4,05,700*	*4,47,700*
D—CHARGES IN ENGLAND	Voted	..	..	3,939	6,080
	Charged	*1,13,837*	*1,16,000*	*1,33,782*	*87,200*
E—FOREST CAPITAL OUTLAY MET FROM REVENUE		32,509	..	..	..
GRAND TOTAL	Voted	22,60,487	22,75,600	22,76,839	24,25,200
	Charged	*6,15,371*	*5,66,000*	*5,85,816*	*5,79,784*
Interest on Capital outlay—*Charged*		*64,009*	*66,000*	*28,435*	*28,435*
SURPLUS		14,96,276	18,62,400	19,90,910	17,97,581

III—DETAILS of the foregoing :—*See* pages 35 to 44.

A—GENERAL DIRECTION

	Numbers, 1937–38	Numbers, 1938–39	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget, estimate, 1938–39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Chief Conservator (2,500—2,750)—*Charged* ..	*1*	*1*	*30,875*	*32,500*	*32,034*	*30,484*
2. PAY OF ESTABLISHMENT—						
(a) Clerks (80—360) and leave allowances ..	5	5		10,000		10,300
(b) Servants (13—19)	7	7		1,400		1,400
TOTAL ..			11,441	11,400	11,700	11,700
3. ALLOWANCES AND HONORARIA—						
(a) Cost of passages—*Charged*				..		..
(b) Travelling allowance—Voted				3,600		3,600
(c) Travelling allowance—*Charged*				*3,000*		*2,500*
(d) House rent and other allowances				1,100		1,100
TOTAL .. Voted ..			5,590	4,700	4,700	4,700
TOTAL .. *Charged* ..			*3,642*	*3,000*	*2,500*	*2,500*
4. GRANTS-IN-AID—						
Grant towards cost of magazine "Wild Life" ..				600		..
Contribution for passages of officers transferred from or to other departments—*Charged* ..				..		..
TOTAL .. Voted ..			..	600	600	..
TOTAL .. *Charged*			*501*	..	..	..
5. CONTINGENCIES—						
NON-CONTRACT—						
(a) Carriage of tents and records				3,000		3,000
(b) Others				2,800		3,100
TOTAL ..			6,673	5,800	5,800	6,100
TOTAL, A—GENERAL DIRECTION. Voted ..			23,704	22,500	22,800	22,500
TOTAL, A—GENERAL DIRECTION. *Charged* ..			*35,018*	*35,500*	*34,534*	*32,984*

B—CONSERVANCY AND WORKS

	Numbers, 1937–38	Numbers, 1938–39	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget, estimate, 1938–39
1.—FOREST PRODUCE EXTRACTED BY GOVERNMENT AGENCY—						
(a) Timber—						
Eastern Circle			..	..	..	..
Western Circle			2,986	6,450	2,260	350
Kumaun Circle .. Voted.. ..			7,888	2,250	4,440	4,290
Kumaun Circle .. *Charged* ..			..	*500*	*500*	*500*
TOTAL .. Voted ..			10,874	8,700	6,700	4,640
TOTAL .. *Charged* ..			..	*500*	*500*	*500*
(b) Firewood and Charcoal—						
Eastern Circle			..	..	..	800
Western Circle			42	50	50	50
Kumaun Circle			7,842	9,880	14,220	8,520
Working Plans Circle			416	350	600	600
TOTAL ..			8,300	10,280	14,870	9,970

B—CONSERVANCY AND WORKS—(*continued*)

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
(c) Bamboos—					
Eastern Circle		145	..	30	..
Working Plans Circle		..	..	40	70
TOTAL		145	..	70	70
(d) Resin—					
Kumaun Circle		2,05,869	2,46,820	2,38,200	3,18,100
(e) Grass and other produce—					
Eastern Circle		1,890	2,700	2,700	3,560
Western Circle		68	100	120	100
Kumaun Circle		468	300	940	960
Working Plans Circle		..	..	..	..
TOTAL		2,426	3,100	3,760	4,620
TOTAL, B-1—					
Eastern Circle		2,035	2,700	2,730	4,360
Western Circle		3,096	6,600	2,430	500
Kumaun Circle	Voted	2,22,067	2,59,250	2,57,800	3,31,870
	Charged	..	*500*	*500*	*500*
Working Plans Circle		416	350	640	670
TOTAL	Voted	2,27,614	2,68,900	2,63,600	3,37,400
	Charged	..	*500*	*500*	*500*
2. FOREST PRODUCE EXTRACTED BY OTHER AGENCY—					
Eastern Circle		52,463	54,180	54,180	56,600
Western Circle		71,173	70,000	77,300	82,700
Kumaun Circle		7,519	7,320	8,350	8,400
Working Plans Circle		470	600	570	600
TOTAL, B-2		1,31,625	1,32,100	1,40,400	1,48,300
3. DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE—					
Western Circle		251	400	400	500
4. PAYMENTS AND CHARGES ON ACCOUNT OF COLLECTION OF REVENUE FROM PRIVATE FORESTS NOT MANAGED BY GOVERNMENT—					
Western Circle	Voted	6,540	4,900	5,400	5,200
	Charged	..	*2,000*	*1,600*	*1,700*
Kumaun Circle		..	..	..	..
TOTAL	Voted	6,540	4,900	5,400	5,200
	Charged	..	*2,000*	*1,600*	*1,700*
5. RENT OF LEASED FORESTS AND PAYMENT TO SHARE-HOLDERS IN FORESTS MANAGED BY GOVERNMENT—					
Eastern Circle	Voted	3,424	..	..	..
	Charged	..	*3,410*	*4,110*	*4,110*
Western Circle	Voted	486	200	200	200
	Charged	..	*350*	*350*	*350*
Working Plans Circle	Voted	2,832	..	..	..
	Charged	..	*2,840*	*2,840*	*2,840*
TOTAL	Voted	6,742	200	200	200
	Charged	..	*6,600*	*7,300*	*7,300*

B—CONSERVANCY AND WORKS—(*continued*)

	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
	Rs.	Rs.	Rs.	Rs.
6—LIVE STOCK, STORES, TOOLS AND PLANT—				
(*a*) *Purchase of cattle*—				
Eastern Circle	..	..	..	..
Western Circle	2,600	..	..	..
Working Plans Circle	1,900	..	..	..
TOTAL ..	4,500	..	..	..
(*b*) *Feed and keep of cattle*—				
Eastern Circle	5,994	6,820	6,300	7,000
Western Circle	10,471	10,870	11,680	7,610
Kumaun Circle	10,215	11,000	11,110	7,090
Working Plans Circle	2,231	2,010	2,610	2,300
TOTAL ..	28,911	30,700	31,700	24,000
(*c*) *Stores, tools and plant*—				
Eastern Circle	6,031	6,900	6,400	5,920
Western Circle	8,345	8,230	7,900	9,280
Kumaun Circle	3,755	3,050	3,220	3,240
Working Plans Circle	3,814	2,220	2,380	3,550
TOTAL ..	21,945	20,400	19,900	21,990
TOTAL B-6—				
Eastern Circle	12,025	13,720	12,700	12,920
Western Circle	21,416	19,100	19,580	16,890
Kumaun Circle	13,970	14,050	14,330	10,330
Working Plans Circle	7,945	4,230	4,990	5,850
TOTAL ..	55,356	51,100	51,600	45,990
7—COMMUNICATIONS AND BUILDINGS—				
(*a*) *Roads and bridges*—				
Eastern Circle	30,740	32,900	31,870	32,050
Western Circle	55,446	56,620	55,300	59,300
Kumaun Circle	16,168	17,600	12,600	15,700
Working Plans Circle	317	500	400	400
TOTAL ..	1,02,671	1,07,620	1,00,170	1,07,450
(*b*) *Buildings*—				
Eastern Circle	39,414	43,000	46,500	50,000
Western Circle	44,299	51,250	49,700	55,840
Kumaun Circle	28,016	28,070	28,750	28,140
Working Plans Circle	4,664	7,230	4,350	6,660
TOTAL ..	1,16,393	1,29,550	1,29,300	1,40,640
(*c*) (*i*) *Water-tax*—				
Western Circle	29	..	..	..
Kumaun Circle	170	..	..	..
TOTAL ..	199	..	..	..
(*c*) (*ii*) *Other works*—				
Eastern Circle	7,352	6,300	6,650	7,760
Western Circle	11,213	10,130	9,600	11,630
Kumaun Circle	2,199	1,800	1,980	2,620
Working Plans Circle	1,175	1,100	1,000	1,100
TOTAL ..	21,939	19,330	19,230	23,110

B—CONSERVANCY AND WORKS—(continued)

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
TOTAL, B-7—				
Eastern Circle	77,506	82,200	85,020	89,810
Western Circle	1,10,987	1,18,000	1,14,600	1,26,770
Kumaun Circle	46,553	47,470	43,330	46,460
Working Plans Circle	6,156	8,830	5,750	8,160
TOTAL	2,41,202	2,56,500	2,48,700	2,71,200
8—FOREST ORGANIZATION AND IMPROVEMENT—				
(a) *Demarcation*—				
Eastern Circle	2,433	2,900	2,700	2,700
Western Circle	6,507	7,330	6,900	7,310
Kumaun Circle	8,858	8,170	7,210	7,630
Working Plans Circle	54	100	100	100
TOTAL	17,852	18,500	16,910	17,740
(b) *Cost of forest settlements—Compensation for land and rights*—				
Western Circle	100	..	..	..
Kumaun Circle	..	..	..	..
TOTAL	100	..	..	..
(c) *Surveys*—				
Working Plans Circle	921	1,000	1,000	1,000
(d) *Working Plans*—				
Eastern Circle	1,125	3,080	3,080	5,400
Western Circle	5,778	11,460	8,260	11,430
Kumaun Circle	15,014	5,810	7,050	12,400
Working Plans Circle	4,263	5,850	3,670	4,770
TOTAL	26,180	26,200	22,060	34,000
(e) *Sowing and planting*—				
Eastern Circle	20,480	19,970	18,970	19,590
Western Circle	47,462	51,590	52,900	56,700
Kumaun Circle	15,399	13,700	17,570	19,870
Working Plans Circle — Voted	36,104	29,040	29,570	28,840
Working Plans Circle — *Charged*	..	*2,400*	*2,400*	*2,400*
TOTAL — Voted	1,19,445	1,14,300	1,19,010	1,25,000
TOTAL — *Charged*	..	*2,400*	*2,400*	*2,400*
(f) *Fire-protection*—				
Eastern Circle	26,991	28,700	28,240	30,250
Western Circle	25,345	26,900	27,400	27,130
Kumaun Circle	9,622	11,100	10,230	11,190
Working Plans Circle	90	100	100	100
TOTAL	62,048	66,800	65,970	68,670
(g) *Other works*—				
Eastern Circle	11,521	13,170	15,170	17,950
Western Circle	32,956	22,320	20,540	23,830
Kumaun Circle	2,424	2,310	1,740	1,740
Working Plans Circle	..	..	200	600
TOTAL	46,901	37,800	37,650	44,120

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
TOTAL—B-8—						
Eastern Circle			62,550	67,820	68,160	75,890
Western Circle			1,18,148	1,19,600	1,16,000	1,26,400
Kumaun Circle			51,317	41,090	43,800	52,830
Working Plans Circle .. Voted ..			41,432	36,090	34,640	35,410
Working Plans Circle .. *Charged* ..			..	*2,400*	*2,400*	*2,400*
TOTAL .. Voted ..			2,73,447	2,64,600	2,62,600	2,90,530
TOTAL .. *Charged* ..			..	*2,400*	*2,400*	*2,400*
9—MISCELLANEOUS—						
(*a*) *Law charges*—						
Eastern Circle			90	820	820	1,800
Western Circle			595	450	790	530
Kumaun Circle			164	230	220	180
Working Plans Circle			16	100	50	100
TOTAL ..			865	1,600	1,880	2,610
(*b*) *Rewards for killing wild animals*—						
Eastern Circle			186	510	510	550
Western Circle			1,233	1,100	2,170	1,470
Kumaun Circle			10	90	90	80
Working Plans Circle..			16	100	100	100
TOTAL ..			1,445	1,800	2,870	2,200
(*c*) *Other charges*—						
Eastern Circle			14,030	1,790	2,710	1,860
Western Circle			3,517	2,500	2,730	3,820
Kumaun Circle			1,500	1,550	1,310	520
Working Plans Circle			70	460	500	300
TOTAL ..			19,117	6,300	7,250	6,500
TOTAL—B-9—						
Eastern Circle			14,306	3,120	4,040	4,210
Western Circle			5,345	4,050	5,690	5,820
Kumaun Circle			1,674	1,870	1,620	780
Working Plans Circle			102	660	650	500
TOTAL ..			21,427	9,700	12,000	11,310
TOTAL, CONSERVANCY AND WORKS—						
Eastern Circle .. Voted ..			2,24,309	2,23,740	2,26,800	2,43,790
Eastern Circle .. *Charged* ..			..	*3,410*	*4,110*	*4,110*
Western Circle .. Voted ..			3,37,442	3,42,850	3,41,600	3,64,980
Western Circle .. *Charged* ..			..	*2,350*	*1,950*	*2,050*
Kumaun Circle .. Voted ..			3,43,100	3,71,050	3,69,230	4,50,670
Kumaun Circle .. *Charged* ..			..	*500*	*500*	*500*
Working Plans Circle .. Voted ..			59,353	50,760	47,270	51,190
Working Plans Circle .. *Charged* ..			..	*5,240*	*5,240*	*5,240*
TOTAL .. Voted ..			9,64,204	9,88,400	9,84,900	11,10,630
TOTAL .. *Charged* ..			..	*11,500*	*11,800*	*11,900*

C—ESTABLISHMENT

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
(*a*) *Conservator* (*1,750—2,150*) (*Charged*)						
Eastern Circle			*34,226*	*25,800*	*27,938*	*25,800*
Western Circle			*25,800*	*25,800*	*23,612*	*21,350*
Kumaun Circle			*25,800*	*25,800*	*25,800*	*22,200*
Working Plans Circle			*26,539*	*25,170*	*24,335*	*24,945*
TOTAL ..	*4*	*4*	*1,12,365*	*1,02,570*	*1,01,685*	*94,295*

C—ESTABLISHMENT—(*continued*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(b) *All-India Service officers (325—1,350) (Charged)*						
Eastern Circle			*88,494*	*73,130*	*78,186*	*97,911*
Western Circle			*1,13,937*	*1,11,070*	*89,094*	*99,690*
Kumaun Circle			*53,958*	*34,270*	*42,650*	*37,170*
Working Plans Circle			*23,414*	*24,890*	*34,085*	*56,434*
TOTAL ..	*24*	*24*	*2,79,803*	*2,43,360*	*2,44,015*	*2,91,205*
(c) *Provincial forest officers* (250—850) (*Voted*)—						
Eastern Circle			67,010	53,500	57,550	55,210
Western Circle			44,995	70,100	55,500	66,610
Kumaun Circle			20,486	17,600	24,640	30,400
Working Plans Circle			7,173	10,500	7,510	2,980
TOTAL ..	19	19	1,39,664	1,51,700	1,45,200	1,55,200
TOTAL 1—(*Charged*)—						
Eastern Circle			*1,22,720*	*98,930*	*1,06,124*	*1,23,711*
Western Circle			*1,39,737*	*1,36,870*	*1,12,706*	*1,21,040*
Kumaun Circle			*79,758*	*60,070*	*67,850*	*59,370*
Working Plans Circle			*49,953*	*50,060*	*59,020*	*81,379*
TOTAL ..			*3,92,168*	*3,45,930*	*3,45,700*	*3,85,500*
TOTAL 1—VOTED—						
Eastern Circle			67,010	53,500	57,550	55,210
Western Circle			44,995	70,100	55,500	66,610
Kumaun Circle			20,486	17,600	24,640	30,400
Working Plans Circle			7,173	10,500	7,510	2,980
TOTAL ..			1,39,664	1,51,700	1,45,200	1,55,200
2. PAY OF ESTABLISHMENT—						
(a) *Subordinate Forest establishment* (12—230)—						
Eastern Circle			1,78,513	1,83,500	1,83,500	1,86,300
Western Circle			1,85,098	1,90,000	1,94,100	1,92,700
Kumaun Circle			1,07,730	1,09,920	1,07,400	1,06,600
Working Plans Circle			17,950	19,780	17,240	17,400
TOTAL ..	1,159	1,159	4,89,291	5,03,200	5,02,240	5,03,000
(b) *Clerical establishment* (12—360)						
Eastern Circle			81,758	82,940	83,200	83,500
Western Circle			93,256	94,900	96,000	95,200
Kumaun Circle			54,514	55,050	54,400	53,700
Working Plans Circle			21,023	21,810	21,000	21,170
TOTAL ..	488	487	2,50,551	2,54,700	2,54,600	2,53,570

C—ESTABLISHMENT—(*continued*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(*c*) *Dispensary staff* (20—160)—						
Eastern Circle			3,229	4,150	3,830	3,890
Western Circle			3,228	3,250	3,250	3,300
TOTAL	7	7	6,457	7,400	7,080	7,190
(*d*) *Temporary establishment*—						
Eastern Circle			2,537	2,600	2,600	2,600
Western Circle			478	650	330	380
Kumaun Circle			480	540	820	770
Working Plans Circle			13,144	14,010	14,500	15,390
Total			16,639	17,800	18,250	19,140
(*e*) *Pay or stipend of students while under training*—						
Eastern Circle			2,651	2,870	2,100	960
Eastern Circle			..	..	..	2,400
Western Circle			2,644	2,800	2,180	4,640
Western Circle			..	..	..	2,400
Kumaun Circle			712	650	770	..
Working Plans Circle			280	280	280	..
TOTAL 2(*e*)			6,287	6,600	5,330	10,400
TOTAL C—2. PAY OF ESTABLISHMENT—						
Eastern Circle			2,68,688	2,76,060	2,75,230	2,79,650
Western Circle			2,84,704	2,91,600	2,95,860	2,98,620
Kumaun Circle			1,63,436	1,66,160	1,63,390	1,61,070
Working Plans Circle			52,397	55,880	53,020	53,960
TOTAL			7,69,225	7,89,700	7,87,500	7,93,300
3. CONTRIBUTION TO CENTRAL GOVERNMENT FOR TRAINING OF INDIAN FOREST SERVICE PROBATIONERS AND RANGERS—						
Eastern Circle			..	4,500	3,000	3,000
Eastern Circle			..	..	..	7,600
Western Circle			..	3,000	4,500	4,500
Western Circle			..	..	..	7,600
TOTAL			..	7,500	7,500	22,700
4. ALLOWANCES AND HONORARIA—						
(*a*) *Cost of passages*, *Non-voted*—						
Eastern Circle			*2,509*	*3,500*	*3,500*	*2,100*
Western Circle			*10,184*	*6,070*	*5,630*	*3,000*
Kumaun Circle			*2,712*	..	*2,480*	*7,300*
Working Plans Circle			*1,939*	*1,200*	*1,600*	*1,800*
TOTAL			*17,344*	*10,770*	*13,210*	*14,200*

C—ESTABLISHMENT—(*continued*)

		Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
		Rs.	Rs.	Rs.	Rs.
(*b*) *Travelling allowance* (*Voted*)—					
Eastern Circle		48,469	44,530	40,710	41,000
Eastern Circle		..	..	..	1,000
Western Circle		55,783	49,760	58,830	53,300
Western Circle		..	..	..	1,000
Kumaun Circle		32,000	27,390	29,530	25,300
Working Plans Circle		12,898	12,520	11,590	12,400
TOTAL		1,49,150	1,34,200	1,40,660	1,34,000
(*c*) *Travelling allowance* (*Charged*)—					
Eastern Circle		*16,280*	*13,150*	*10,650*	*15,100*
Western Circle		*20,200*	*14,700*	*14,040*	*13,400*
Kumaun Circle		*9,652*	*9,250*	*8,790*	*7,530*
Working Plans Circle		*10,725*	*9,200*	*10,650*	*11,770*
TOTAL		*56,857*	*46,300*	*44,130*	*47,800*
(*d*) *House rent, honoraria and other allowances*—					
Eastern Circle		1,828	1,980	2,130	2,180
Western Circle		6,430	7,040	6,590	6,510
Kumaun Circle		4,161	4,080	4,050	4,070
Working Plans Circle		1,339	1,700	1,570	1,670
TOTAL		13,758	14,800	14,340	14,430
(*e*) *Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service*—(*Charged*)—					
Western Circle		*147*	..	*2,660*	*200*
TOTAL, C—4					
Eastern Circle	Voted	50,297	46,510	42,840	44,180
	Charged	*18,789*	*16,650*	*14,150*	*17,200*
Western Circle	Voted	62,213	56,800	65,420	60,810
	Charged	*30,531*	*20,770*	*22,330*	*16,600*
Kumaun Circle	Voted	36,161	31,470	33,580	29,370
	Charged	*12,364*	*9,250*	*11,270*	*14,830*
Working Plans Circle	Voted	14,237	14,220	13,160	14,070
	Charged	*12,664*	*10,400*	*12,250*	*13,570*
TOTAL	Voted	1,62,908	1,49,000	1,55,000	1,48,430
	Charged	*74,348*	*57,070*	*60,000*	*62,200*
5.—CONTINGENCIES (NON-CONTRACT)—					
(*a*) *Stationery*—					
Eastern Circle		784	850	1,320	1,010
Western Circle		1,933	1,280	2,000	660
Kumaun Circle		306	490	690	360
Working Plans Circle		542	580	850	170
TOTAL		3,565	3,200	4,860	2,200
(*b*) *Carriage of tents and records*—					
Eastern Circle		21,349	20,110	19,110	19,800
Western Circle		39,013	39,940	36,200	38,200
Kumaun Circle		26,780	25,320	24,120	22,900
Working Plans Circle		12,231	11,630	13,290	12,900
TOTAL		99,373	97,000	92,720	93,800

C—ESTABLISHMENT—(*concluded*)

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(*c*) *Rents, rates and taxes*—				
Eastern Circle	202	120	120	250
Western Circle	1,260	1,450	1,800	1,780
Kumaun Circle	1,672	1,540	1,440	1,430
Working Plans Circle	3,259	3,390	3,640	3,690
TOTAL ..	6,393	6,500	7,000	7,150
(*d*) *Official postage and telegram charges*—				
Eastern Circle	4,719	4,870	4,870	4,720
Western Circle	3,923	3,860	3,970	3,900
Kumaun Circle	3,829	3,480	3,830	3,780
Working Plans Circle	2,727	2,390	2,520	2,600
TOTAL ..	15,198	14,600	15,190	15,000
(*e*) *Other charges*—				
Eastern Circle	15,053	15,040	15,040	17,000
Western Circle	18,598	19,300	22,690	18,670
Kumaun Circle	4,896	5,860	6,760	5,600
Working Plans Circle	5,197	5,300	5,740	6,940
TOTAL ..	43,744	45,500	50,230	48,210
TOTAL 5—CONTINGENCIES—				
Eastern Circle	42,107	40,990	40,460	42,780
Western Circle	64,727	65,830	66,660	63,210
Kumaun Circle	37,483	36,690	36,840	34,070
Working Plans Circle	23,956	23,290	26,040	26,300
TOTAL ..	1,68,273	1,66,800	1,70,000	1,66,360
TOTAL C—ESTABLISHMENT—VOTED—				
Eastern Circle	4,28,102	4,21,560	4,19,080	4,32,420
Western Circle	4,56,639	4,87,330	4,87,940	5,01,350
Kumaun Circle	2,57,566	2,51,920	2,58,450	2,54,910
Working Plans Circle	97,763	1,03,890	99,730	97,310
TOTAL ..	12,40,070	12,64,700	12,65,200	12,85,990
Charged—				
Eastern Circle	*1,41,509*	*1,15,580*	*1,20,274*	*1,40,911*
Western Circle	*1,70,268*	*1,57,640*	*1,35,036*	*1,37,640*
Kumaun Circle	*92,122*	*69,320*	*79,120*	*74,200*
Working Plans Circle	*62,617*	*60,460*	*71,270*	*94,949*
TOTAL ..	*4,66,516*	*4,03,000*	*4,05,700*	*4,47,700*

D—CHARGES IN ENGLAND

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay ..	Voted	..	..	3,960	5,080
	Charged	*55,622*	*56,000*	*79,800*	*27,200*
Sterling overseas pay	Voted	..	..	..	..
	Charged	*58,844*	*60,000*	*54,680*	*60,000*
Other charges—Voted ..	.. ..	..	..	..	1,000
Loss or gain by exchange ..	*Charged*	*—629*	..	*—698*	..
	Voted	..	..	—21	..
TOTAL, CHARGES IN ENGLAND ..	Voted	..	..	3,939	6,080
	Charged	*1,13,837*	*1,16,000*	*1,33,782*	*87,200*

E—FOREST—CAPITAL OUTLAY CHARGED TO REVENUE

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
7—COMMUNICATIONS AND BUILDINGS—				
(a) *Roads and bridges*—				
Eastern Circle	900	..	..	..
Western Circle	5,181	..	..	..
Kumaun Circle	3,377	..	..	..
Working Plans Circle	..	..	..	..
TOTAL ..	9,458	..	..	..
(b) *Buildings*—				
Eastern Circle	6,197	..	..	..
Western Circle	7,037	..	..	..
Kumaun Circle	7,767	..	..	..
Working Plans Circle	2,050	..	..	..
TOTAL ..	23,051	..	..	..
(c) *Other works*—				
Western Circle	..	..	..	..
TOTAL 7—COMMUNICATIONS AND BUILDINGS—				
Eastern Circle	7,097	..	..	..
Western Circle	12,218	..	..	..
Kumaun Circle	11,144	..	..	..
Working Plans Circle	2,050	..	..	..
TOTAL ..	32,509	..	..	..

ABSTRACT

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
TOTAL, 10—FOREST AND CAPITAL OUTLAY MET FROM REVENUE—				
(Voted and Charged)—				
General Direction	58,722	58,000	57,334	55,484
Eastern Circle	8,01,017	7,64,290	7,70,264	8,21,231
Western Circle	9,76,567	9,90,170	9,66,526	10,06,020
Kumaun Circle	7,03,932	6,92,790	7,07,300	7,80,280
Working Plans Circle	2,21,783	2,20,350	2,23,510	2,48,689
Charges in England	1,13,837	1,16,000	1,37,721	93,280
TOTAL ..	28,75,858	28,41,600	28,62,655	30,04,984
Interest on Capital outlay	64,009	66,000	28,435	28,435
TOTAL REVENUE—				
General Direction	375	..	..	..
Eastern Circle	18,92,616	19,45,560	19,29,920	18,86,430
Western Circle	17,44,143	20,22,000	20,99,740	20,25,000
Kumaun Circle	7,10,306	7,21,740	7,71,040	8,40,570
Working Plans Circle	88,703	80,700	81,300	79,000
TOTAL ..	44,36,143	47,70,000	48,82,000	48,31,000
SURPLUS OR DEFICIT—				
General Direction Division—Deficit	—58,347	—58,000	—57,334	—55,484
Eastern Circle—Surplus	10,91,599	11,81,270	11,59,656	10,65,199
Western Circle—Surplus	7,67,576	10,31,830	11,33,214	10,18,980
Kumaun Circle—Surplus	6,374	28,950	63,740	60,290
Working Plans Circle—Deficit	—1,33,080	—1,39,650	—1,42,210	—1,69,689
Charges in England—Deficit	—1,13,837	—1,16,000	—1,37,721	—93,280
Interest on Capital outlay	—64,009	—66,000	—28,435	—28,435
TOTAL, SURPLUS OF PROVINCE ..	14,96,276	18,62,400	19,90,910	17,97,581

GRANT No. 5

REGISTRATION

[HEAD OF ACCOUNT : 11—REGISTRATION]

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the collection of registration fees and the administration of the REGISTRATION DEPARTMENT

Voted : Rupees four lakhs, seventy-four thousand, five hundred and six.

II—SUB-HEADS under which this grant will be accounted for by the REGISTRATION DEPARTMENT :

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—SUPERINTENDENCE—				
1. Pay of officers	28,288	32,864	32,800	31,018
2. Pay of establishment	12,599	13,536	13,500	13,645
3. Allowances and honoraria	9,945	8,200	10,000	9,000
4. Contingencies	2,850	2,000	2,500	2,500
TOTAL, A ...	53,682	56,600	58,800	56,163
B—DISTRICT CHARGES—				
1. Pay of establishment	3,85,756	3,75,479	3,83,700	3,82,224
2. Allowances and honoraria	6,292	5,000	6,000	5,000
3. Contingencies	22,538	23,500	20,000	23,119
TOTAL, B ..	4,14,586	4,03,979	4,09,700	4,10,343
C—WORKS	8,585	9,000	6,500	8,000
GRAND TOTAL ...	4,76,853	4,69,579	4,75,000	4,74,506

III—DETAILS of the foregoing—*See* page 46.

A—SUPERINTENDENCE

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—			Rs.	Rs.	Rs.	Rs.
Inspector General of Registration (950)	1	1		11,400		11,400
Inspectors (250—600)	4	4		21,464		19,618
TOTAL ..			28,288	32,864	32,800	31,018
2. PAY OF ESTABLISHMENT—						
Clerks (35—200)	8	8		9,250		9,371
Servants (10/8—15)	9	9		1,254		1,242
Temporary establishment				2,532		2,532
Leave salary				500		500
TOTAL ..			12,599	13,536	13,500	13,64
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				8,000		9,000
Honoraria				200		..
TOTAL ..			9,945	8,200	10,000	9,000
4. CONTINGENCIES—						
Contract				1,900		1,900
Pay of menials				..		..
Non-contract				100		600
TOTAL ..			2,850	2,000	2,500	2,500
TOTAL, SUPERINTENDENCE ..			53,682	56,600	58,800	56,163

B—DISTRICT CHARGES

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF ESTABLISHMENT—						
Sub-registrars (5—275)	222	249		2,20,712		2,38,375
Clerks (5—65)	383	355		1,47,355		1,36,937
Servants (1—12)	56	56		3,912		3,912
Leave salary				1,500		1,500
Temporary establishment				2,000		1,500
TOTAL ..			3,85,756	3,75,479	3,83,700	3,82,224
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances ..			6,292	5,000	6,000	5,000
3. CONTINGENCIES—						
Contract				22,119		22,119
Non-contract				1,381		1,000
TOTAL ..			22,538	23,500	20,000	23,119
TOTAL, DISTRICT CHARGES ..			4,14,586	4,03,979	4,09,700	4,10,343

C—WORKS

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. Petty works			3,462	4,200	2,000	3,500
2. Maintenance and repairs			5,123	4,800	4,500	4,500
TOTAL, WORKS ..			8,585	9,000	6,500	8,000

GRANT No. 6

CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS AND SUBSIDISED COMPANIES

(HEADS OF ACCOUNT: 12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS AND 15C—SUBSIDISED COMPANIES)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with THE MOTOR VEHICLES ACTS AND SUBSIDISED COMPANIES

Voted: Rupees ten lakhs, fifteen thousand, one hundred and one.

Charged: Rupees three thousand and two hundred.

II—SUB-HEADS under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT (BUILDINGS AND ROADS BRANCH):

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—					
(*a*) TRANSFER TO THE UNITED PROVINCES ROAD FUND.		..	10,00,000	10,00,000	10,00,000
(*b*) OTHER CHARGES—					
(1) UNITED PROVINCES BOARD OF TRAFFIC AND COMMUNICATIONS—					
1. Pay of officers—*Charged*		..	..	..	*1,200*
2. Pay of establishment		..	..	..	1,926
3. Allowances and honoraria	Voted ..	..	..	..	4,000
	Charged ..	..	..	..	*2,000*
4. Contingencies		..	..	..	1,500
Total, United Provinces Board of Traffic and Communications	Voted ..	..	..	..	7,426
	Charged ..	..	..	..	*3,200*
(2) DIVISIONAL CONTROLLING AUTHORITIES—					
1. Pay of establishment		..	..	..	750
2. Allowances and honoraria		..	..	..	5,500
3. Contingencies		..	..	..	1,300
TOTAL, Divisional Controlling Authorities ..		..	..	..	7,550
Total, Other charges ..	Voted ..	..	..	..	14,976
	Charged ..	..	..	..	*3,200*
TOTAL, CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Voted ..	..	10,00,000	10,00,000	10,14,976
	Charged ..	..	..	..	*3,200*
13.—OTHER TAXES AND DUTIES—					
Entertainment and Betting Tax—Collection charges		..	10,000	2,000	..
15C.—SUBSIDISED COMPANIES—					
Cost of acquiring land for the Shahdara-Saharanpur Light Railway		527	..	..	125
GRAND TOTAL ..	Voted ..	527	10,10,000	10,02,000	10,15,101
	Charged ..	..	..	..	*3,200*

GRANT No. 7

CHARGES ON ACCOUNT OF OTHER TAXES AND DUTIES

(HEAD OF ACCOUNT : 13—OTHER TAXES AND DUTIES)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with OTHER TAXES AND DUTIES

Voted : Rupees forty-seven thousand and twenty-eight.

Charged : Rupees twenty-eight thousand, seven hundred and fifty.

II—SUB-HEADS under which this grant will be accounted for by GENERAL ADMINISTRATION DEPARTMENT and the PUBLIC WORKS DEPARTMENT (BUILDINGS AND ROADS BRANCH).

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
(a) ENTERTAINMENT AND BETTING TAX—					
Collection charges		..	..	..	10,000
(b) CHARGES UNDER THE INDIAN ELECTRICITY ACT—					
1. Pay of officers	Voted	..	..	..	11,700
	Charged	..	..	..	*25,800*
2. Pay of establishment		..	..	..	17,946
3. Allowances and honoraria	Voted	..	..	..	1,900
	Charged	..	..	..	*1,900*
4. Contingencies		..	..	..	2,400
5. Board of Examiners (Electricity).	Voted	..	..	..	3,082
	Charged	..	..	..	*1,050*
Total, Charges under the Indian Electricity Act.	Voted	..	..	..	37,028
	Charged	..	..	..	*28,750*
GRAND TOTAL	Voted	..	..	..	47,028
	Charged	..	..	..	*28,750*

III—DETAILS of the foregoing : *See* page 50.

(a) Entertainment and betting tax

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. Collection charges			..	..	..	10,000

(b) Charges under the Indian Electricity Act

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. Pay of officers—						
Electric Inspector to Government (1,850—2,150)—Charged	..	*1*		..		*25,800*
Assistant Electric Inspector to Government	..	1		..		11,700
Total { Voted ..			..	..	..	11,700
Total { *Charged* ..			..	..	..	*25,800*
2. Pay of establishment—						
Clerks (30—200)	..	6		..		7,908
Draftsmen (50—90)	..	2		..		2,112
Electric Overseers (80—227)	..	3		..		6,744
Servants (9—16)	..	9		..		1,182
Total ..			..	..	..	17,946
3. Allowances and honoraria—						
Hill journey charges				..		10
Travelling allowance .. { Voted ..				..		1,890
Travelling allowance .. { *Charged* ..				..		*1,900*
Total .. { Voted ..			..	..	..	1,900
Total .. { *Charged* ..			..	..	..	*1,900*
4. Contingencies—						
Contingencies	..	..	..	..	..	2,400
5. Charges on account of Board of Examiners—						
Pay of establishment—						
Electric Overseer (60—160)	..	1		..		784
Clerks (30—55)	..	2		..		948
Total ..			..		..	1,732
Allowances .. { Voted ..			..	..	..	750
Allowances .. { *Charged* ..			..	..	..	*1,050*
Contingencies			..	..	..	600
Total, Board of Examiners { Voted ..			..	..	..	3,082
Total, Board of Examiners { *Charged* ..			..	..	..	*1,050*
Total, charges under the Indian Electricity Act. { Voted ..			..	..	..	37,028
Total, charges under the Indian Electricity Act. { *Charged* ..			..	..	..	*28,750*

GRANT No. 8

IRRIGATION WORKS MET FROM REVENUE

(EXCLUDING ESTABLISHMENT CHARGES)

[HEADS OF ACCOUNT : XVII, 18-A AND 19-B]

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on IRRIGATION WORKS CHARGED TO REVENUE.

Voted : Rupees fifty-one lakhs, forty-four thousand, eight hundred and forty-nine.

II—SUB-HEADS under which this grant will be accounted for by the IRRIGATION DEPARTMENT :

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(1) *In charge of public works officers*				
A—PRODUCTIVE WORKS WITH CAPITAL ACCOUNTS, HEAD XVII—A(1) DEDUCT WORKING EXPENSES (PRODUCTIVE)—				
1. Extensions and improvements ..	1,29,066	1,07,800	1,03,768	85,000
2. Ditto (Hydro-electric)	478	5,000	5,000	..
3. Maintenance and repairs	34,02,059	39,11,970	39,02,046	(*a*)36,64,144
4. Ditto (Hydro-electric)	3,77,840	2,57,000	2,57,000	(*b*) 3,35,000
5. Provision for depreciation	4,752	17,000	17,000	49,100
6. Renewals and replacements	..	..	..	..
7. *Deduct*—Amount met from the depreciation reserve fund	..	..	..	..
8. Provision for depreciation (Hydro-electric)	4,01,884	4,12,000	4,12,000	5,45,000
9. Renewals and replacements	..	..	..	..
10. *Deduct*—Amount met from depreciation reserve fund	..	..	..	..
11. Tools and plant	48,494	57,100	57,100	59,870
12. Ditto (Hydro-electric) ..	82	16,000	16,000	24,800
13. Suspense	..	..	..	..
14. *Deduct*—Expenditure chargeable to Head 54—Famine	..	..	..	..
TOTAL,(A)	43,64,655	47,83,870	47,69,914	47,62,914
B—UNPRODUCTIVE WORKS WITH CAPITAL ACCOUNTS [HEAD XVII—A(2)]—				
1. Extensions and improvements ..	5,763	12,000	13,600	12,000
2. Maintenance and repairs	3,10,041	2,96,060	2,91,160	(*c*)2,90,423
3. Tools and plant	6,541	6,000	6,000	7,500
4. Suspense	..	..	..	..
5. *Deduct*—Recoveries on revenue account ..	..	..	..	..
TOTAL(B) ..	3,22,345	3,14,060	3,10,760	3,09,923
Total, A and B carried over	46,87,000	50,97,930	50,80,674	50,72,837

(*a*), (*b*) and (*c*) include—	(*a*)	(*b*)	(*c*)
1. Repairs	21,28,934	2,35,000	2,73,495
2. Rent and maintenance of telegraph and telephone lines payable to the Postal Department	1,24,650	1,00,000	16,882
3. Electric energy charges payable to Hydel	14,09,680	..	..
4. Taxes payable to Municipality	880	..	46
Total ..	36,64,144	3,35,000	2,90,423

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
TOTAL, A AND B, brought forward.. ..	46,87,000	50,97,930	50,80,674	50,72,837
C (*a*) OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (HEADS 18-A AND 18-B)				
(*1*) *Works for which neither capital nor revenue accounts are kept* [*18-A*(*1*) *and 18-B*(*1*)]				
1. Works and extensions and improvements (18-A)	..	4,000	16,106	14,300
2. Ditto ditto (18-B) ..	..	..	..	..
3. Maintenance and repairs (18-A) ..	33,235	28,270	28,270	29,312
4. Ditto (18-B) ..	510	500	500	500
5. Tools and plant .. (18-A) ..	550	500	500	1,000
6. Ditto (18-B) ..	..	..	..	..
7. Suspense	..	..	..	..
TOTAL (1) ..	34,295	33,270	45,376	45,112
Miscellaneous expenditure [*18-A*(*2*)]				
SURVEY				
1. Other charges	69,716	56,400	56,206	7,795
2. Tools and plant	—51	100	544	175
3. Grants-in-aid	..	8,250	8,250	10,750
4. Suspense	—94,235	..	..	..
TOTAL (2) ..	—24,570	64,750	65,000	18,720
TOTAL, C ..	9,725	98,020	1,10,376	63,832
D—OTHER IRRIGATION WORKS—PRODUCTIVE [HEAD 19-(B) 1]—				
1. Works	11,001	5,000	5,000	5,000
2. Suspense (Stock)	—72,497	18,900	18,900	—950
3. Tools and plant	402	100	100	130
4. *Deduct*—Recoveries on revenue account ..	..	2,000	2,000	2,000
TOTAL, D ..	—61,094	22,000	22,000	2,180
E—OTHER IRRIGATION WORKS—UNPRODUCTIVE (HEAD 19-B)(2)—				
1. Works	..	..	..	..
2. Suspense (Stock)	—12,576	5,000	9,900	6,000
3. Tools and plant	..	..	..	..
4. *Deduct*—Recoveries on revenue account..	..	200	200	..
TOTAL, E ..	—12,576	4,800	9,700	6,000
GRAND TOTAL ..	46,23,055	52,22,750	52,22,750	51,44,849

III—Details of the foregoing : *See* pages 53 to 56.

	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
XVII-A (1) WORKING EXPENSES	Rs.	Rs.	Rs.	Rs.
EXTENSIONS AND IMPROVEMENTS				
1. Ganges Canal .. .. } 2. Deoband Branch .. .. }	38,117	..		..
3. Lower Ganges Canal	12,413	..		..
4. Agra Canal	13,365	..		..
5. Eastern Jumna Canal	9,572	..		..
6. Bijnor Canals	3,639	..		..
7. Tube-well Project	—20	..		.
8. Sarda Canal	50,314	..		..
9. Ramganga Canal	1,666	..		..
10. Kali Nadi (Sumera) Pumping Scheme	..	..		..
11. Lump sum grants for minor works costing Rs.20,000.. and less each at Chief Engineer's disposal. ..	..	1,07,800		85,000
TOTAL, EXTENSIONS AND IMPROVEMENTS	1,29,066	1,07,800	1,03,768	85,000
MAINTENANCE AND REPAIRS				
1. Ganges Canal	6,01,142	5,21,680		5,23,844
2. Lower Ganges Canal	4,25,689	4,14,760		4,15,484
3. Agra Canal	1,48,789	1,35,440		1,35,848
4. Eastern Jumna Canal..	1,62,000	1,62,830		1,62,830
5. Bijnor Canals	12,009	12,400		11,870
6. Sarda Canal—				
(a) Maintenance and Repairs	9,91,791	5,84,214		5,84,730
(b) Water-taxes on residential buildings payable to municipalities ..	..	876		876
(c) Contributions from revenue to wipe off the unproductive capital expenditure on water-courses.	..	..		
7. Sumera Pumping Scheme, Ganges Canal	..	38,580		38,580
8. Nadrai Pumping Scheme, Lower Ganges Canal	14,032	27,460		20,500
9. Ramganga Canal—				
(a) Maintenance and Repairs	1,60,245	1,63,000		1,50,144
10. State Tube-wells	7,60,503	15,29,800		13,16,185
11. Private Tube-wells	18,775	4,650		4,350
12. Pumping water into the Ganges Canal	7,021	15,800		7,607
13. Daurala Distributary Electrification Scheme	60,372	78,500		70,634
14. Meerut Distributary Electrification Scheme	..	13,010		13,000
15. Right Bhola Distributary Electrification Scheme	..	2,300		2,300
16. Daurala Tramway	38,303	43,700		43,797
17. Narora Lift minor	1,388	400		400
18. Research work	..	4,750		6,000
19. Chief Engineer's reserve	..	1,57,82		1,15,820
20. Contribution for Depreciation Fund	..	..		..
21 Fyzabad Electricity and Gogra Pumping Scheme	..	..		39,345
TOTAL, MAINTENANCE AND REPAIRS ..	34,02,059	39,11,970	39,02,046	(a)36,64,144
Provision for depreciation	4,752	17,000	17,000	49,100
Renewals and replacements	..	..	..	..
Deduct—Amount met from depreciation reserve fund	..	..	..	..
Proportionate cost of tools and plant	48,494	57,100	57,100	59,870
Deduct—Expenditure chargeable to Head 54—Famine	..	..	..	..
TOTAL, XIII—A(1) WORKING EXPENSES ..	35,84,371	40,93,870	40,79,914	38,58,114
XVII—A(1) WORKING EXPENSES (HYDEL)				
EXTENSIONS AND IMPROVEMENTS				
Lump sum grants for minor works costing Rs.20,000 and less each at Chief Engineer's disposal.	478	5,000	5,000	..
MAINTENANCE AND REPAIRS				
1. Contribution to Depreciation Fund	..	..		..
2. Hydro-electric power generation transmission line and sub-station	1,54,343	1,17,000		1,10,000
3. Operating staff	1,60,235	..		80,000
4. Maintenance of telegraph and telephone lines	64,962	90,000		1,00,000
5. Royalties to licensees	—1,700	20,000		20,000
6. Working oil engine plant in peak load months	..	5,000		5,000
7. Chief Engineer's reserve for special repairs	..	15,000		10,000
8. Compensation and losses on stock	..	..		..
9. Test department	..	10,000		10,000
TOTAL, MAINTENANCE AND REPAIRS ..	3,77,840	2,57,000	2,57,000	(b)3,35,000
Provision for depreciation	4,01,884	4,12,000	4,12,000	5,45,000
Renewals and replacements	..	..	..	..
Deduct—Amount met from depreciation reserve fund	..	..	..	..
TOOLS AND PLANT				
Tools and plant (ordinary)	82	16,000	16,000	24,800
TOTAL XVII—A(1) WORKING Expenses (HYDEL) ..	7,80,284	6,90,000	6,90,000	9,04,800

(a) and (b) include—

	(a)	(b)
1. Repairs	21,28,934	2,35,000
2. Rent and maintenance of telegraph and telephone lines payable to the Postal Department	1,24,650	1,00,000
3. Electric energy charges payable to Hydel	14,09,680	..
4. Taxes payable to Municipality	880	..
Total ..	36,64,144	3,35,000

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget, estimate, 1938-39
XVII—A(2) WORKING EXPENSES	Rs.	Rs.	Rs.	Rs.
EXTENSIONS AND IMPROVEMENTS				
1. Dun Canals	..	..		..
2. Rohilkhand Canals	899	..		..
3. Garai Canal (including Ghagar Canal)	1,452	..		..
4. Betwa Canal	713	..		..
5. Ken Canal	1,931	..		..
6. Dhasan Canal	..	..		..
7. Bundelkhand lakes and tanks	..	..		..
8. Ghori Nadi scheme	768	..		..
9. Sukhra Canal	..	..		..
10. Lump sum grants for minor works costing Rs.20,000 and less each at Chief Engineer's disposal.	..	12,000		12,000
TOTAL, EXTENSIONS AND IMPROVEMENTS	5,763	12,000	13,600	12,000
MAINTENANCE AND REPAIRS				
1. Rohilkhand Canals	32,471	25,480		25,480
2. Ghori Canal	1,774	1,770		1,964
3. Ghagar Canal (including Garai)	48,194	37,970		33,851
4. Sukhra Canal	1,906	1,410		1,330
5. Kitham Reservoir	1,148	1,220		1,200
6. Betwa Canal—				
(a) Maintenance and repairs	74,977	70,854		71,492
(b) Water taxes on residential buildings payable to municipalities		46		46
7. Ken Canal	46,390	39,150		41,350
8. Dun Canals	36,508	33,920		33,920
9. Dhasan Canal	39,769	35,340		35,712
10. Pahuj and Garhmau Canal	4,476	4,760		4,700
11. Barwar Lake and Canal	1,586	1,580		1,680
12. Seaori Lake	1,098	1,040		1,090
13. Jaiwanti Tank	916	1,060		1,060
14. Aunjhar Tank	826	720		720
15. Majhgawan Tank	2,375	2,400		2,400
16. Raipura Tank	947	1,030		1,030
17. Kamalpura Tank	821	850		850
18. Belasagar Lake	2,595	2,650		2,650
19. Small Lakes and Tanks	11,264	9,430		9,630
20. Superintending Engineer's Reserve	..	23,380		18,208
TOTAL, MAINTENANCE AND REPAIRS	3,10,041	2,96,060	2,91,160	(a)2,90,423
Proportionate cost of tools and plant	6,541	6,000	6,000	7,500
TOTAL, XVII—A(2)—WORKING EXPENSES	3,22,345	3,14,060	3,10,760	3,09,923
18-A(1)—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT				
WORKS AND EXTENSIONS AND IMPROVEMENTS				
1. Betwa Canal	..	..		..
2. Ganges Canal	..	..		..
3. Agra Canal	..	..		..
4. Lower Ganges Canal	..	..		..
5. Tanks in Bundelkhand	..	..		..
6. Sot River Survey	..	..		..
7. Lump sum grant for works costing Rs.20,000 and less each at Chief Engineer's disposal	..	4,000		14,300
TOTAL, 18-A(1)—WORKS AND EXTENSIONS AND IMPROVEMENTS	..	4,000	16,106	14,300
MAINTENANCE AND REPAIRS				
1. Ganges Canal	11,167	7,900		8,472
2. Lower Ganges Canal	8,634	8,120		8,410
3. Agra Canal	1,862	430		450
4. Tanks, Khairagar Tahsil	170	1,580		1,640
5. Eastern Jumna Canal	3,998	2,250		2,340
6. Betwa Canal	4,405	280		..
7. Small Lakes and Tanks	2,999	7,710		8,000
TOTAL, MAINTENANCE AND REPAIRS	33,235	28,270	28,270	29,312
Proportionate cost of tools and plant	550	500	500	1,000
TOTAL, 18-A(1)	33,785	32,770	44,876	44,612

(a) Includes—

	Rs.
1. Repairs	2,73,495
2. Rent and maintenance of telegraph and telephone lines payable to the Postal Department	16,882
3. Electric energy charges payable to Hydel	..
4. Taxes payable to Municipality	46
Total	2,90,423

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
18-B(1)—EXPENDITURE ON NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	Rs.	Rs.	Rs.	Rs.
Works				
1. Protection Bund of Kankhal and Afzalgarh town	..	..		..
2. Training works at Anupshahr	..	..		
3. Constructing falls in bed of Dhamola Nadi	..	..		..
TOTAL ..	..	..	..	..
Maintenance and Repairs				
Repairs to the protection works	510	500	500	500
Proportionate cost of tools and plant	..	..	..	..
TOTAL, 18-B(1) ..	510	500	500	500
18-A(2)—MISCELLANEOUS EXPENDITURE—SURVEYS				
Other charges	69,716	56,400	56,206	7,795
Suspense	—94,235	..	..	..
Tools and plant	—51	100	544	175
Grants-in-aid	..	.. 8,250	8,250	10,750
TOTAL, 18-A(2) ..	—24,570	64,750	65,000	18,720
OTHER IRRIGATION WORKS				
PRODUCTIVE [HEAD 19-B(1)]				
Works				
1. Ramganga Canal	—1,473	..		..
2. Ganges Canal	12,474	..		..
3. Sarda Canal	..	..		..
4. Lump sum grant for works costing Rs.20,000 and less each at Chief Engineer's disposal	..	5,000		5,000
TOTAL, WORKS ..	11,001	5,000	5,000	5,000
Suspense				
1. Ganges Canal	—4,497	5,000		13,700
2. Lower Ganges Canal	6,869	10,000		6,100
3. Agra Canal	—2,271	200		200
4. Eastern Jumna Canal	—3,360	—3,000		—1,000
5. Sarda Canal	—69,238	1,700		—19,950
6. Ramganga Canal	..	..		..
7. Mat Branch Ganges Canal	..	5,000		..
TOTAL, SUSPENSE ..	—72,497	18,900	18,900	—950
Proportionate cost of tools and plant	402	100	100	130
Deduct—Receipts on capital account	..	2,000	2,000	2,000
TOTAL, 19-B ..	—61,094	22,000	22,000	2,180
OTHER IRRIGATION WORKS				
UNPRODUCTIVE [HEAD 19-B (2)]				
Works				
1. Betwa Canal	..	..		..
2. Ken Canal	..	..		..
3. Lump sum grants for minor works costing Rs.20,000 and less each at Chief Engineer's disposal	..	..		..
Total, WORKS ..	..	..	..	..

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Suspense				
1. Ghagar Canal ..	..	500	3,000	500
2. Betwa Canal ..	—3,201	500	500	1,500
3. Pahuj and Garhmau	..	—1,000	—400	..
4. Ken Canal ..	247	1,000	2,800	1,000
5. Dun Canals ..	238	—1,000	—1,000	..
6. Rohilkhand Canals	—9,860	5,000	5,000	3,000
TOTAL, SUSPENSE ..	—12,576	5,000	9,900	6,000
Proportionate cost of tools and plant	..	..	..	..
Deduct—Receipts on capital account	..	200	200	..
TOTAL, 19-B—UNPRODUCTIVE ..	—12,576	4,800	9,700	6,000
TOOLS AND PLANT				
1ST CIRCLE, IRRIGATION WORKS				
Northern Division, Ganges Canal	4,138	6,000		6,500
Meerut Division, Ganges Canal ..	3,482	3,500		3,500
Bulandshahr Division, Ganges Canal	3,184	2,700		3,000
Aligarh Division, Ganges Canal	1,859	1,800		1,800
TOTAL, 1ST CIRCLE ..	12,663	14,000	14,000	14,800
2ND CIRCLE, IRRIGATION WORKS				
Narora Division, Lower Ganges Canal	4,703	4,000		4,000
Mainpuri Division, Lower Ganges Canal	1,698	2,000		2,000
Cawnpore Division, Lower Ganges Canal	2,105	2,000		1,700
Etawah Division, Lower Ganges Canal	1,993	2,000		2,000
Fatehpur Division, Lower Ganges Canal	1,548	2,000		2,000
TOTAL, 2ND CIRCLE ..	12,047	12,000	12,000	11,700
3RD CIRCLE, IRRIGATION WORKS				
Upper Division, Agra Canal	1,171	1,800		1,800
Lower Division, Agra Canal	986	1,100		1,100
Upper Division, Eastern Jumna Canal	3,397	3,000		3,000
Lower Division, Eastern Jumna Canal	892	1,100		1,100
Mat Branch Division, Ganges Canal	4,293	2,000		2,200
TOTAL, 3RD CIRCLE ..	10,739	9,000	9,000	9,200
4TH CIRCLE, IRRIGATION WORKS				
Jhansi Division, Betwa Canal ..	2,732	3,300		3,000
Betwa Canal Division	884	1,000		1,000
Ken Canal Divisions	1,469	1,500		1,500
Mirzapur Sub-division	1,024	1,000		700
TOTAL, 4TH CIRCLE ..	6,109	6,800	6,800	6,200
5TH CIRCLE, IRRIGATION WORKS				
Headworks Division, Sarda Canal	12,058	8,500		8,500
Rohilkhand Canals Division (Sarda Canal)..	3,106	3,400		3,400
Shahjahanpur Division	1,409	3,000		2,000
Sitapur Division ..	1,645	2,000		1,800
TOTAL, 5th CIRCLE ..	18,218	16,900	16,900	15,700
6TH CIRCLE, IRRIGATION WORKS				
Hardoi Division ..	3,096	2,500		2,000
Unao Division ..	2,275	2,500		2,000
North Lucknow Division	2,653	2,500		2,000
South Lucknow Division	2,225	2,500		2,000
Research Office ..	..	800		..
TOTAL, 6TH CIRCLE ..	10,249	10,800	10,800	8,000
DEVELOPMENT CIRCLE (WEST)—				
Development Division	19,798	5,000		2,000
Meerut Construction Division ..	5,194	3,000		..
TOTAL ..	24,992	8,000	8,000	2,000
DEVELOPMENT CIRCLE (EAST)—				
Development Division	19,868	8,000		3,000
Budaun Division ..	42,821	4,000		3,000
Fyzabad Division ..	9,135	10,000		1,000
Chandausi Division	4,376	5,000		..
TOTAL ..	76,200	27,000	27,000	7,000
TOTAL ..	1,71,217	1,04,500	1,04,500	74,600
Add—For Surveys 18-A(2) ..	—51	100	544	175
Deduct—Share charges ..	13,648	..	..	..
GRAND TOTAL ..	1,57,518	1,04,600	1,05,044	74,775

GRANT No. 9

CHARGES ON IRRIGATION AND HYDRO-ELECTRIC ESTABLISHMENT

(HEAD OF ACCOUNT : XVII, 18-A, 19-B AND 68-A)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on IRRIGATION ESTABLISHMENT.

Voted : Rupees fifty-three lakhs, ninety thousand, seven hundred and twenty-eight.

Charged : Rupees nine lakhs, ninety-nine thousand and eight hundred.

II—SUB-HEADS under which this grant will be accounted for by the IRRIGATION DEPARTMENT and in the case of civil charges by the REVENUE DEPARTMENT :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
1. IN CHARGE OF CIVIL OFFICERS—					
Collection of revenue (Head XVII) ..	*Productive* ..	39,144	41,100	40,400	39,500
	Unproductive ..	2,426	420	3,000	1,620
TOTAL	..	**41,570**	**41,520**	**43,400**	**41,120**
2. IN CHARGE OF PUBLIC WORKS OFFICERS—					
A—CHIEF ENGINEERS AND SUPERINTENDING ENGINEERS INCLUDING HYDRO-ELECTRIC DIRECTION CHARGES—					
1. Pay of officers ..	Voted ..	1,22,648	93,980	93,980	98,606
	Charged ..	*3,74,587*	*3,62,500*	*3,62,500*	*3,00,987*
2. Pay of establishment	..	2,24,169	2,19,682	2,19,682	2,16,807
3. Bonus	..	..	3,370	3,370	2,200
4. Allowances and honoraria	Voted ..	42,049	23,200	23,200	26,900
	Charged ..	*48,652*	*37,100*	*37,100*	*34,500*
5. Contingencies	..	1,35,193	1,10,200	1,10,200	90,552
6. Contribution to Central Irrigation Bureau	..	8,250	..	..	..
TOTAL, A ..	Voted ..	5,32,309	4,50,432	4,50,432	4,35,065
	Charged ..	*4,23,239*	*3,99,600*	*3,99,600*	*3,35,487*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
B—EXECUTIVE CHARGES—					
1. Pay of officers ..	Voted ..	4,32,682	4,98,385	4,98,503	5,21,159
	Charged ..	*4,21,668*	*4,30,086*	*4,30,858*	*3,90,113*
2. Pay of establishment		13,51,607	15,80,063	15,80,063	18,51,682
3. Bonus		..	1,400	1,400	88,570
4. Allowances and honoraria	Voted ..	4,27,737	3,38,480	3,38,480	3,70,750
	Charged ..	*91,684*	*70,450*	*70,450*	*65,750*
5. Contingencies		5,04,910	4,95,042	4,95,042	4,52,388
TOTAL, B ..	Voted ..	27,16,936	29,13,370	29,13,488	32,84,549
	Charged ..	*5,13,352*	*5,00,536*	*5,01,308*	*4,55,863*
C—MEDICAL CHARGES—					
1. Pay of establishment		10,174	10,000	10,000	8,532
2. Allowances and honoraria		2,619	2,600	2,600	2,331
3. Contingencies		10,691	9,400	9,400	9,664
TOTAL, C ..		23,484	22,000	22,000	20,527
D—SPECIAL REVENUE CHARGES—					
1. Pay of officers		86,419	86,400	86,400	86,545
2. Pay of establishment		8,10,390	8,33,954	8,33,954	8,22,370
2A. Special collecting establishment (temporary).		3,54,741	3,53,000	3,53,000	3,55,000
3. (a) Lambardars' fees .. .. (b) Patwaris' fees		1,44,124	1,55,000	1,55,000	1,65,000
4. Allowances and honoraria		1,33,912	1,06,000	1,06,000	1,25,000
5. Contingencies		49,745	66,700	66,700	55,252
TOTAL, D .		15,79,331	16,01,054	16,01,054	16,09,167
E—SURVEY CHARGES		8,067	15,700	15,700	9,990
F—CHARGES IN ENGLAND ..	Voted ..	23,681	20,960	22,642	26,960
	Charged ..	*1,56,902*	*1,60,080*	*1,47,908*	*1,72,040*
G—PROPORTIONATE SHARE OF PENSIONARY CHARGES.	Voted ..	3,07,520	3,25,164	3,25,164	3,48,350
	Charged ..	*68,939*	*58,504*	*58,504*	*51,410*
Deduct—For deposit works, etc.		5,044	..	..	..
Lump deduction ..	Voted ...		..		3,85,000
	Charged ...		...		*15,000*
GRAND TOTAL ..	Voted ..	52,27,854	53,90,200	53,93,880	53,90,728
	Charged ..	*11,62,432*	*11,18,720*	*11,07,320*	*9,99,800*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
DISTRIBUTION OF TOTAL OF 2—A TO G BY HEADS OF ACCOUNT—					
XVIIA—Productive—Irrigation.	Voted ..	35,52,497	36,00,928	36,02,728	41,76,305
	Charged ..	*7,95,492*	*8,46,250*	*8,34,850*	*8,68,045*
XVIIA—Productive—Hydro-electric.	Voted ..	1,15,598	2,89,300	2,89,300	5,19,600
	Charged ..	*25,478*	*24,700*	*24,700*	*30,400*
XVIIA—Unproductive ..	Voted ..	5,64,324	4,47,000	4,47,000	3,67,000
	Charged ..	*1,27,121*	*78,000*	*78,000*	*73,000*
18A—(1)	Voted ..	34,821	33,060	33,060	50,400
	Charged ..	*7,852*	*6,770*	*6,770*	*10,400*
18B—(1)	Voted ..	38	587	587	551
	Charged ..	..	*100*	*100*	*195*
18A—(2) Irrigation ..	Voted ..	8,769	16,200	16,200	10,640
	Charged ..	*1,588*	..	..	..
18A—(2) Hydro-electric ..	Voted ..	..	500	500	..
	Charged ..	..	..	..	..
19B(1)	Voted ..	3,019	..	..	..
	Charged ..	*682*	..	..	..
19B(2)	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
68A(1)—Irrigation ..	Voted ..	4,97,414	6,04,685	6,04,685	1,09,500
	Charged ..	*1,11,812*	*1,32,900*	*1,32,900*	*11,200*
68A(2)— " ..	Voted ..	6,872	..	..	..
	Charged ..	*1,549*	..	..	..
68A—Hydro-electric ..	Voted ..	4,02,932	3,56,420	3,56,420	1,15,612
	Charged ..	*90,858*	*30,000*	*30,000*	*6,560*

III—Details of the foregoing : *See* pages 60 to 66.

I—IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT IN CHARGE OF CIVIL OFFICERS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
CHARGES OF COLLECTION OF REVENUE				
PRODUCTIVE—				
Canal clerks	37,863	40,000		38,000
Charges on collection of owner's rate ..	741	600		750
Contingencies	540	500		790
TOTAL ..	39,144	41,100	40,400	39,500
UNPRODUCTIVE—				
Canal clerks	2,357	420		1,500
Charges on collection of owner's rate . .	61	..		100
Contingencies	8	..		20
TOTAL ..	2,426	420	3,000	1,620
TOTAL, CHARGES OF COLLECTION OF REVENUE ..	41,570	41,520	43,400	41,120

	Number, 1937-38	Number, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
DIRECTION						
1. PAY OF OFFICERS—						
Chief Engineers (2,750—125—3,000)—(Charged) ..	*3*	*2*		*1,14,800*		*70,437*
Personal Assistants to Chief Engineers with special pay of 200 (Executive Engineer's pay 325 to 1,375)—(Charged)	*2*	*2*		*36,200*		*33,850*
Superintending Engineers, I to VI Circles (1,750—100 2,150)—(Charged)	*8*	*7*		*1,85,500*		*1,75,450*
Research Officers .. — *Charged* ..	*1*	*1*		*3,000*		*3,000*
Research Officers .. — Voted ..	2	2		4,965		7.575
Assistant Secretary and Superintendents (250—1,100)	8	8		58,135		59,771
TOTAL .. — Voted ..			83,126	63,100	63,100	67,346
TOTAL .. — *Charged* ..			*3,68,175*	*3,39,500*	*3,39,500*	*2,82,737*
2. PAY OF ESTABLISHMENT—						
Permanent						
Clerks (70—360)	68	68		1,44,780		1,43,620
Technical staff (19—240)	8	8		15,900		15,996
Servants (10—23)	66	67		9,560		9,752
Temporary staff	67	54		33,310		31,346
TOTAL ..			2,20,449	2,03,550	2,03,550	2,00,714
3. ALLOWANCES AND HONORARIA—						
Cost of passages—(Charged)				*2,000*		*7,500*
Travelling and other allowances — *Charged* ..				*33,600*		*26,000*
Travelling and other allowances — Voted ..				19,500		23,400
TOTAL .. — Voted ..			32,841	19,500	19,500	23,400
TOTAL .. — *Charged* ..			*47,882*	*35,600*	*35,600*	*33,500*
4. CONTINGENCIES—						
Ordinary				27,550		27,550
Tour charges				43,000		23,380
Pay of menials				1,650		1,522
Rent of Secretariat buildings payable to the Sarda Canal				10,500		10,500
Cost of stationery and forms				20,000		23,100
TOTAL ..			1,32,362	1,02,700	1,02,700	86,052
5 CONTRIBUTION TO CENTRAL IRRIGATION BUREAU ..			8,250	..	..	..
TOTAL, DIRECTION .. — Voted ..			4,77,028	3,88,850	3,88,850	3,77,512
TOTAL, DIRECTION .. — *Charged* ..			*4,16,057*	*3,75,100*	*3,75,100*	*2,16,237*

	Number, 1937-38	Number, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
EXECUTIVE						
1. PAY OF OFFICERS—						
Executive Engineers (825—1,375)—(*Charged*) ..	*31*	*31*		*3,59,266*		*3,63,188*
Assistant Executive Engineers (375—675)—(*Charged*)	*10*	*6*		*65,870*		*26,925*
Assistant Engineers (United Provinces Engineering Service) (250—20—750)—(Voted)	71	72		3,30,164		3,50,026
Mechanical Engineer—(Voted)	1	1		7,200		7,475
Assistant Electrical and Mechanical Engineers (Voted)	2	4		4,800		17,395
Temporary Engineers—(Voted)	11	11		39,150		27,700
TOTAL .. Voted ..			3,52,140	3,81,314	3,81,432	4,02,596
TOTAL .. *Charged* ..			*4,13,768*	*4,25,136*	*4,25,908*	*3,90,113*
2. PAY OF ESTABLISHMENT—						
Engineer Students	5	..		3,600		..
Permanent Overseers (215—340)	3	3		12,005		12,665
Temporary Overseers	10	1		30,378		2,860
Permanent Subordinate Engineering Service and Sub-Overseers (60—227)	344	341		5,48,737		5,47,111
Temporary Subordinate Engineering Service and Sub-Overseers (60—227)	85	46		43,990		29,820
Temporary Subordinate Electrical and Mechanical Engineering Service	..	12		..		9,164
Permanent petty establishment	551	551		74,275		74,311
Temporary petty establishment	165	114		21,613		18,218
Permanent office establishment	904	899		4,82,263		4,71,124
Temporary office establishment	214	143		85,657		56,357
Temporary operating staff	..	1,607		..		3,40,944
TOTAL ..			12,64,526	13,02,518	13,02,518	15,62574
3. BONUS						86,000
4. ALLOWANCES—						
Cost of passages .. *Charged* ..				*8,000*		*9,750*
Cost of passages .. Voted ..				..		*750*
Travelling and other allowances .. Voted ..				2,89,940		3,10,000
Travelling and other allowances .. *Charged* ..				*61,400*		*56,000*
TOTAL .. Voted ..			3,71,711	2,89,940	2,89,940	3,10,750
TOTAL .. *Charged* ..			*87,954*	*69,400*	*69,400*	*65,750*
5. CONTINGENCIES—						
Ordinary				1,05,928		96,395
Tour charges				74,322		65,599
Pay of menials				1,87,056		1,82,844
Stationery and forms				85,594		77,550
TOTAL ..			4,63,219	4,52,900	4,52,900	4,22,388
TOTAL, EXECUTIVE .. Voted ..			24,51,596	24,26,672	24,26,790	27,84,308
TOTAL, EXECUTIVE .. *Charged* ..			*5,01,722*	*4,94,536*	*4,95,308*	*4,55,863*

	Number, 1937-38	Number, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
MEDICAL						
1. PAY OF ESTABLISHMENT—						
Sub-Assistant Surgeons and compounders (50—200)	6	6	10,174	10,000	10,000	8,532
2. ALLOWANCES—						
Travelling and other allowances			2,619	2,600	2,600	2,331
3. CONTINGENCIES—						
Ordinary				6,736		7,000
Pay of menials				2,664		2,664
TOTAL ..			10,691	9,400	9,400	9,664
TOTAL, MEDICAL ..			23,484	22,000	22,000	20,527
SPECIAL REVENUE						
1. PAY OF OFFICERS—						
Deputy Revenue Officers (250—500)	21	21		84,000		84,000
Temporary Deputy Revenue Officer	1	1		2,400		2,545
TOTAL ..			86,419	86,400	86,400	86,545
2. PAY OF ESTABLISHMENT—						
Permanent ziladars (57—150)	70	70		95,610		95,880
Other permanent revenue staff (10/8—45) ..	2.381	2,385		5,30,861		5,30,165
Other permanent revenue staff 6 (10-8—45) ..				..		1,056
Temporary ziladars	19	10		16,353		9,617
Other temporary revenue staff	220	186		41,870		36,113
Permanent Water Regulation staff (10/8—25) ..	803	815		1,11,906		1,13,402
Permanent Water Regulation staff 1(10-8—25)..				..		168
Temporary Water Regulation staff (10/8—25)..	175	179		15,672		15,567
Permanent Navigation staff (10/8—35)	5	5		1,074		1,074
Permanent Plantation staff (11—25)	64	64		10,956		11,088
Temporary Plantation staff (11—25)	33	35		7,232		7,232
TOTAL ..			8,09,833	8,31,534	8,31,534	8,21,362
3. COLLECTION CHARGES BY CIVIL DEPARTMENT—						
(a) Special collecting establishment (temporary) ..			3,54,741	3,53,000	..	3,55,000
(b) Lambardar and patwaris' fees			1,44,124	1,55,000	..	1,65,000
TOTAL ..			4,98,865	5,08,000	5,08,000	5,20,000
4. ALLOWANCES—						
Travelling and other allowances			1,33,912	1,06,000	1,06,000	1,25,000
5. CONTINGENCIES—						
Ordinary				10,632		9,646
Tour charges				23,434		20,749
Shajras and khasras				18,332		11,813
Pay of menials				14,302		13,044
TOTAL ..			49,745	66,700	66,700	55,252
TOTAL, SPECIAL REVENUE			15,78,774	15,98,634	15,98,634	16,08,159
SURVEY CHARGES .. Voted ..			8,067	15,200	15,200	9,990
GRAND TOTAL .. Voted ..			45,38,949	44,51,356	44,51,474	48,00,496
GRAND TOTAL .. *Charged* ..			*9,17,779*	*8,69,636*	*8,70,408*	*7,72,100*

	Number, 1937-38	Number, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
Deduct—One-eighth of Direction charges debitable to Hydel budget. — Voted ..			76,199	36,800	36,800	35,800
— *Charged* ..			*34,941*	*18,800*	*18,800*	*14,800*
Deduct—Share charges transferred to Hydel. — Voted ..			84,955	..	..	..
— *Charged* ..			*25,355*	..	..	..
Pensionary charges at 6·5 per cent. — Voted ..			2,76,167	2,86,944	2,86,944	3,09,700
— *Charged* ..			*63,797*	*55,304*	*55,304*	*49,200*
Deduct—For deposit works, etc.			5,044	..	..	..
CHARGES IN ENGLAND						
EXPENDITURE BY HIGH COMMISSIONER—						
Leave salaries and deputation pay. — Voted ..			18,936	960	1,720	5,000
— *Charged* ..				*96,080*	*88,680*	*1,06,680*
Sterling overseas pay .. — Voted ..				..	1,040	..
— *Charged* ..			*1,25,498*	*61,890*	*57,800*	*64,660*
Loss or gain by exchange .. — Voted ..			—101	[illegible]	—118	..
— *Charged* ..			*—681*	..	*—772*	..
Lump deduction .. — Voted ..						3,65,000
— *Charged* ..						*15,000*
GRAND TOTAL .. — Voted ..			46,67,753	47,02,460	47,04,260	47,14,396
— *Charged* ..			*10,46,097*	*10,64,020*	*10,52,620*	*9,62,840*
HYDEL ESTABLISHMENT						
DIRECTION						
1. PAY OF OFFICERS—						
Hydro-electric Engineer (1,550—50—2,000) (Voted)	1	1		24,000		24,000
Project Officer (780) (Voted)	..	..		..		..
Personal Assistant (Technical) with special pay 150 (Charged)	*1*	*1*		*23,000*		*18,250*
Superintendent (450—40—650) (Voted) ..	1	1		6,880		7,260
TOTAL .. — Voted ..			39,522	30,880	30,880	31,260
— *Charged* ..			*6,412*	*23,000*	*23,000*	*18,250*
2. PAY OF ESTABLISHMENT—						
Clerks (70—360)	12	13		13,120		13,519
Technical staff	1	1		360		*360*
Servants (10—16)	6	3		822		*384*
Staff of Hydel Engineer	5	6		1,830		1,830
TOTAL ..			3,720	16,132	16,132	10,093
3. BONUS			..	3,370	3,370	2,200
4. ALLOWANCES—						
Travelling and other allowances .. — Voted ..			9,208	3,700	3,700	3,500
— *Charged* ..			*770*	*1,500*	*1,500*	*1,000*
5. CONTINGENCIES—						
Ordinary				6,800		4,000
Tour charges				500		300
Pay of menials				200		200
TOTAL ..			2,831	7,500	7,500	4,500
TOTAL, DIRECTION .. — Voted ..			55,281	61,582	61,582	57,553
— *Charged* ..			*7,182*	*24,500*	*24,500*	*19,250*

	Number, 1937-38	Number, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
EXECUTIVE						
1. PAY OF OFFICERS—						
Executive Engineer (Charged)	*1*	..		*4,950*		..
Mechanical and Electrical Branch						
Executive Engineers (600—30—900—50—1,000) (Voted)	2	2		22,200		19,750
Assistant Executive Engineers (300—25—500) (Voted)	2	2		5,925		8,375
Assistant Engineers (200—650) (Voted) ..	11	11		37,630		40,320
Improvers (100—10—190) (Voted) ..	4	4		5,481		5,150
Temporary						
Executive Engineer (Voted)	2	1		7,540		10,080
Assistant Engineers (Civil)	1	..		2,840		..
Assistant Engineers	8	8		27,415		26,628
Improvers	..	..		..		..
Electrical Apprentices (Voted)	..	..		..		..
Electrical Supervisors	4	4		8,040		8,260
TOTAL .. Voted ..			80,542	1,17,071	1,17,071	1,18,568
TOTAL .. *Charged* ..			*7,900*	*4,950*	*4,950*	..
2. PAY OF ESTABLISHMENT—						
Subordinate Electrical and Mechanical Engineering Service (permanent) (60—140)	20	21		23,996		24,828
Ditto (temporary)	26	31		21,776		27,646
Subordinate Engineering Service (80—7—227) (temporary)	10	1		8,088		720
Clerks (25—300) (temporary)	61	45		36,376		31,656
Technical staff (40—110) (temporary)	11	9		5,520		5,404
Servants (10—12)	54	41		5,875		5,238
Petty establishment	92	76		9,933		9,933
Temporary (Operating) Staff	686	722		1,65,981		1,83,683
TOTAL ..			87,081	2,77,545	2,77,545	2,89,108
3. BONUS			..	1,400	1,400	2,570
4. ALLOWANCES AND HONORARIA—						
Travelling and other allowances Voted ..			56,026	48,540	48,540	60,000
Travelling and other allowances *Charged* ..			*3,730*	*1,050*	*1,050*	..
5. CONTINGENCIES—						
Ordinary				22,531		18,576
Tour charges				2,207		840
Pay of menials				11,954		4,584
Forms and stationery				5,450		6,000
TOTAL ..			41,691	42,142	42,142	30,000
TOTAL, EXECUTIVE .. Voted ..			2,65,340	4,86,698	4,86,698	5,00,241
TOTAL, EXECUTIVE .. *Charged* ..			*11,630*	*6,000*	*6,000*	..

	Number, 1937-38	Number, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
SPECIAL REVENUE						
1. PAY OF ESTABLISHMENT—						
Water regulation establishment	10	..		1,372	..	..
Revenue establishment (collecting peons) ..	8	8		1,048		1,008
TOTAL ..			557	2,420	2,420	1,008
2. Allowance			..	..	..	..
3. Contingencies			..	..	..	..
TOTAL, SPECIAL REVENUE ..			557	2,420	2,420	1,008
SURVEY CHARGES						
Survey for Hydel project in Kumaun			..	500	500	..
GRAND TOTAL .. Voted ..			3,21,178	5,51,200	5,51,200	5,58,802
GRAND TOTAL .. *Charged* ..			*18,812*	*30,500*	*30,500*	*19,250*
Add—One-eighth of Direction charges Voted ..			76,199	36,800	36,800	35,800
Add—One-eighth of Direction charges *Charged* ..			*34,941*	*18,800*	*18,800*	*14,800*
Add—Share charges transferred from other works. Voted ..			84,955	..	..	..
Add—Share charges transferred from other works. *Charged* ..			*25,355*	..	..	..
Pensionary charges at 6·5 per cent. .. Voted ..			31,353	38,220	38,220	38,650
Pensionary charges at 6·5 per cent. .. *Charged* ..			*5,142*	*3,200*	*3,200*	*2,210*
Deduct—For deposit works, etc.			..	..	..	..
CHARGES IN ENGLAND EXPENDITURE BY HIGH COMMISSIONER						
Leave salaries and deputation pay .. Voted ..			4,873	5,000	5,000	7,000
Leave salaries and deputation pay .. *Charged* ..						
Sterling overseas pay .. .. Voted ..				15,000	15,000	14,960
Sterling overseas pay .. .. *Charged* ..			*32,265*	*2,200*	*2,200*	*700*
Loss or gain by exchange.. .. Voted ..			—27	..	..	..
Loss or gain by exchange.. .. *Charged* ..			*—180*	..	..	..
Lump deduction—voted ..				..		20,000
GRAND TOTAL .. Voted ..			5,18,531	6,46,220	6,46,220	6,35,212
GRAND TOTAL .. *Charged* ..			*1,16,335*	*54,700*	*54,700*	36,960

CHARGED APPROPRIATION

INTEREST ON DEBT AND OTHER OBLIGATIONS

(HEADS OF ACCOUNT—10—FOREST, 15—RAILWAYS, 17—IRRIGATION, 22—INTEREST ON DEBT AND OTHER OBLIGATIONS, 50—CIVIL WORKS AND 55—SUPERANNUATION ALLOWANCES AND PENSIONS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the payment of INTEREST ON DEBT AND OTHER OBLIGATIONS

Charged : Rupees one crore, thirty-eight lakhs, eighty-one thousand, one hundred and eight

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT—				
(1) *Rupee debt*—				
1. INTEREST ON PERMANENT LOANS—				
United Provinces Loan, 1944	*12,82,995*	*12,90,000*	*12,90,000*	*12,90,000*
United Provinces Loan, 1961—66 ..	*2,23,336*	*6,03,000*	*6,04,000*	*5,96,000*
United Provinces Loan, 1952	..	..	*1,58,000*	*3,13,000*
Reserve Provision for Service of New Loans..	..	*2,03,125*	..	*1,50,000*
United Provinces Encumbered Estates Act Bonds	..	*78,000*	..	..
TOTAL, 1 ..	*15,06,331*	*21,74,125*	*20,52,000*	*23,49,000*
2. Discount on Loans	..	..	..	*7,057*
3. Floating Loans—				
Discount on Treasury Bills	..	..	..	} *10,000*
Interest on other Floating Loans ..	..	..	..	
Total, 3 ..	..	..	..	*10,000*
4. OTHER ITEMS—				
Interest on Expired Loans—				
United Provinces Development Loan ..	*2,913*	*2,500*	*2,500*	*2,500*
Management of Debt	7,198	*10,500*	*10,300*	*12,218*
Brokerage, Commission, etc.	..	..	*13,240*	*14,000*
Miscellaneous—				
Advertisement charges .. .. } Other charges .. .. .. }	29,078	*30,000*	*2,630*	*3,500*
Income-tax on U. P. Development Loan ..	*419*	*300*	*300*	*300*
TOTL, 4 { Voted ..	36,276	..	..	..
TOTL, 4 { *Charged* ..	*3,332*	*43,300*	*28,970*	*32,518*
Interest on Loans taken from the Central Government	*1,23,36,082*	*87,63,794*	*87,18,133*	*1,01,42,533*
Total, A { Voted ..	36,276	..	..	..
Total, A { *Charged* ..	*1,38,45,745*	*1,09,81,219*	*1,07,99,103*	*1,25,41,108*

	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate 1938–39
	Rs.	Rs.	Rs.	Rs.
B—INTEREST ON UNFUNDED DEBT				
I. Special Loans—				
Interest on loans from the late King of Oudh Charity Fund	..	*12,000*	*12,000*	*12,000*
Interest on Other Special Loans—				
Interest on loan from Raja Kali Shankar Ghoshal.	..	*2,400*	*2,400*	*2,400*
TOTAL, I ..	..	*14,400*	*14,400*	*4,400*
II. State Provident Funds—				
Interest on General Provident Fund ..	..	*10,10,500*	*11,50,000*	*12,00,000*
Interest on Indian Civil Service Provident Fund	..	*80,800*	*1,06,000*	*1,10,000*
Interest on Indian Civil Service (Non-European Members) Provident Fund	..	*3,800*	*4,900*	*5,100*
Interest on Contributory Provident Funds ..	..	*5,500*	*4,000*	*4,200*
Interest on other Miscellaneous Provident Funds	..	*5,500*	*6,000*	*6,300*
TOTAL, II ..	..	*11,06,100*	*12,70,900*	*13,25,600*
TOTAL, B ..	..	*11,20,500*	*12,85,300*	*13,40,000*
GRAND TOTAL, A AND B { Voted ..	36,276	..	..	..
GRAND TOTAL, A AND B { *Charged* ..	*1,38,45,745*	*1,21,01,719*	*1,20,84,403*	*1,38,81,108*
D—DEDUCT TRANSFERS TO OTHER ACCOUNTS— (*Charged*)				
1. Interest transferred to Commercial Departments—				
10—Forest	*64,009*	*66,000*	*28,435*	*28,435*
15—State Railways	*6,339*	*6,700*	*6,400*	*6,400*
17—Irrigation .. { Productive ..	*93,60,663*	*98,96,919*	*98,46,631*	*1,00,69,253*
17—Irrigation .. { Unproductive ..	*13,27,151*	*13,48,678*	*13,28,295*	*13,30,149*
50—Civil Works—Improvement of Communications from Central Road Development Account	..	*24,310*	*21,000*	*67,507*
TOTAL, 1 ..	*1,07,58,162*	*1,13,42,607*	*1,12,30,761*	*1,15,01,744*
2. Interest portion of equated payments on account of commuted value of pensions. (HEAD 55—SUPERANNUATION ALLOWANCES AND PENSIONS)	*2,40,322*	*2,59,700*	*2,53,392*	*2,61,586*
TOTAL, D ..	*1,09,98,484*	*1,16,02,307*	*1,14,84,153*	*1,17,63,330*
GRAND TOTAL { Voted ..	36,276	..	..	..
GRAND TOTAL { *Charged* ..	*28,47,261*	*4,99,412*	*6,00,250*	*21,17,778*

CHARGED APPROPRIATION

REDUCTION OR AVOIDANCE OF DEBT

HEADS OF ACCOUNT : (1) 23 - APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

(2) SINKING FUND INVESTMENT ACCOUNT

(3) PERMANENT DEBT DISCHARGED

(4) REPAYMENT OF LOANS FROM THE CENTRAL GOVERNMENT

(5) TRANSFER FROM FAMINE RELIEF FUND FOR REPAYMENTS

I—ESTIMATE of the amount required in the year ending March 31, 1939, for the EDUCTION OR AVOIDANCE OF DEBT

Charged : Rupees sixty-three lakhs, forty-nine thousand, five hundred and ten.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT ·

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—*Charged*—				
Sinking Fund for 5 per cent. U. P. Loan, 1944..	*19,00,000*	*19,00,000*	*19,00,000*	*19,00,000*
Sinking Fund for 3 per cent. U. P. Loan, 1961 - 66	..	*2,55,084*	*2,55,025*	*2,55,025*
Sinking Fund for 3 per cent. U. P. Loan, 1952 ..	..	..	..	*1,58,790*
Total, A ..	*19,00,000*	*21,55,084*	*21,55,025*	*23,13,815*
B—SINKING FUND INVESTMENT ACCOUNT—*Charged*— Investment account of the U. P. Loan (1944) Sinking Fund	*19,00,020*	*19,00,081*	*19,00,009*	*19,00,071*
C—PERMANENT DEBT DISCHARGED—*Charged*—				
(i) 3 per cent, United Provinces Loan, 1961—66	..	*2,63,600*	*2,63,600*	*2,62,000*
(ii) 3 per cent. United Provinces Loan, 1952 ..	..	..	..	*1,61,000*
(iii) United Provinces Development Loan Discharged	*31,500*	*25,000*	*7,000*	*10,000*
Total C ..	*31,500*	*2,88,600*	*2,70,600*	*4,33,000*
D—REPAYMENT OF ADVANCES FROM THE PROVINCIAL LOANS FUND—*Charged*—				
(*a*) Irrigation .. Productive ..	*2,11,701*	..	..	..
(*a*) Irrigation .. Unproductive ..	*19,800*	..	..	..
(*b*) Other advances .. Productive ..	*17,75,847*	..	..	..
(*b*) Other advances .. Unproductive ..	*11,37,153*	..	..	..
TOTAL, D ..	*31,44,501*	..	..	..
E—REPAYMENT OF LOANS FROM THE CENTRAL GOVERNMENT—*Charged*	..	*36,54,118*	*36,02,877*	*21,78,477*
F—*Deduct*—DEBITS TO OTHER HEADS	..	*4,26,800*	*4,09,425*	*4,75,853*
GRAND TOTAL—*Charged* ..	*69,76,021*	*75,71,083*	*75,19,086*	*63,49,510*
G—DEBITS TO—				
(1) 23—Appropriation for Reduction of Debt..	*13,68,654*	*52,87,402*	*52,53,477*	*38,34,502*
(2) Famine Relief Fund*	..	*95,000*	*95,000*	*1,00,000*
(3) Central Road Development Account ..	..	..	..	*81,937*

* By per contra credit to Deposits and Advances, Transfer from Famine Relief Fund (*vide* Grant no. 27 for debit).

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with GENERAL ADMINISTRATION

Voted : Rupees one crore, thirteen lakhs, eighty-five thousand, two hundred and sixty-three.

Charged : Rupees thirty-one lakhs, one thousand, six hundred and three.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF GENERAL ADMINISTRATION :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—HEAD OF PROVINCE, EXECUTIVE COUNCIL AND MINISTERS					
(a) SALARY OF THE GOVERNOR (*Charged*)		*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
(b) SUMPTUARY ALLOWANCE OF THE GOVERNOR (*Charged*)		*15,000*	*15,000*	*15,000*	*15,000*
(c) STAFF AND HOUSEHOLD OF THE GOVERNOR—					
1. Pay of officers ..	Voted ..	10,543	..	..	..
	Charged ..	*34,820*	*46,380*	*45,000*	*46,190*
2. Pay of establishment ..	Voted ..	28,333	..	..	..
	Charged ..	..	*20,965*	*20,000*	*20,554*
3. Allowances and honoraria ..	Voted ..	6,885	..	..	..
	Charged ..	*1,976*	*10,275*	*9,500*	*9,735*
4. Grants-in-aid		*600*	*600*	*600*	*600*
5. Non-contract contingencies..	Voted ..	19,240	..	..	..
	Charged ..	*21,168*	*40,037*	*40,000*	*35,415*
TOTAL, (c ..	Voted ..	65,001	..	..	..
	Charged ..	*58,564*	*1,18,257*	*1,15,100*	*1,12,494*
(d) CONTRACT ALLOWANCE INCLUDING MAINTENANCE OF MOTOR CARS (*Charged*)		*22,429*	*24,033*	*24,000*	*21,500*
(e) TOUR EXPENSES (*Charged*)		*1,17,260*	*1,26,840*	*1,20,000*	*1,18,160*
(f) EXECUTIVE COUNCIL—					
1. Pay of Members (*Charged*)		*1,18,900*	*13,908*	*13,908*	..
2. Allowances and honoraria (*Charged*) ..		*4,195*	..	*62*	..
TOTAL, (f) (*Charged*)		*1,23,095*	*13,908*	*13,970*	..
(g) MINISTERS					
1. Pay of Ministers and Parliamentary Secretaries.	Voted ..	1,28,000	29,119	29,100	36,000
	Charged ..	..	*82,430*	*82,400*	*36,000*
2. Allowances and honoraria	Voted ..	18,552	11,380	11,000	19,400
	Charged ..	..	*31,620*	*31,600*	*35,800*
3. Contingencies		..	25,800	25,800	1,500
TOTAL, (g)	Voted ..	1,46,552	66,299	65,900	56,900
	Charged ..	..	*1,14,050*	*1,14,000*	*71,800*
(h) GOVERNOR'S SECRETARIAL STAFF—(*Charged*)—					
1. Pay of officers		..	*30,230*	*30,200*	*34,520*
2. Pay of establishment		..	*17,324*	*15,034*	*17,855*
3. Allowances and honoraria		..	*7,790*	*6,265*	*5,000*
4. Contingencies		..	*13,750*	*14,250*	*8,441*
TOTAL, (h) ..		..	*69,094*	*65,749*	*65,816*
TOTAL, HEAD OF PROVINCE, ETC.	Voted ..	2,11,553	66,299	65,900	56,900
	Charged ..	*4,56,348*	*6,01,182*	*5,87,819*	*5,24,770*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
B—LEGISLATIVE BODIES					
(*a*) PROVINCIAL LEGISLATIVE COUNCIL—					
1. Pay of officers		..	9,018	4,100	7,000
2. Pay of establishment		..	4,150	1,800	2,650
3. Allowances and honoraria		..	48,000	47,900	61,500
4. Contingencies		..	600	200	1,000
TOTAL, (*a*)		.	61,768	54,000	72,150
(*b*) PROVINCIAL LEGISLATIVE ASSEMBLY—					
1. Pay of officers	Voted ..	15,256	23,440	21,700	29,600
	Charged ..	*36,399*	*4,417*	*7,100*	..
2. Pay of establishment	..	30,404	46,617	35,500	63,787
3. Allowances and honoraria ..	Voted ..	1,29,502	2,61,680	2,61,500	3,37,800
	Charged ..	*5,281*	*200*	*200*	..
4. Contingencies	..	15,580	23,480	23,000	20,280
TOTAL, (*b*) ..	Voted ..	1,90,742	3,55,217	3,41,700	4,51,467
	Charged ..	*41,680*	*4,617*	*7,300*	..
(*c*) ELECTION FOR LEGISLATURE	..	6,89,379	49,500	30,000	19,000
TOTAL, LEGISLATIVE BODIES	Voted ..	8,80,121	4,66,485	4,25,700	5,42,617
	Charged ..	*41,680*	*4,617*	*7,300*	..
C—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS					
(*a*) (1)—GENERAL SECRETARIAT—					
1. Pay of officers ..	Voted ..	2,06,331	2,23,835	2,30,000	2,46,579
	Charged ..	*3,28,176*	*3,08,200*	*3,00,000*	*2,58,320*
2. Pay of establishment	..	5,26,840	5,40,314	5,21,000	5,50,731
3. *Deduct*—Contribution from Central Government for agency work	..	3,303	..	..	..
4. Allowances and honoraria ..	Voted ..	48,405	28,530	26,000	31,000
	Charged ..	*17,427*	*14,800*	*20,000*	*23,000*
5. Contingencies	..	1,47,060	1,02,700	1,00,000	1,15,600
6. Lump deduction	..	..	20,000	..	..
TOTAL, (*a*) (1)..	Voted ..	9,25,333	8,75,379	8,77,000	9,43,910
	Charged ..	*3,45,603*	*3,23,000*	*3,20,000*	*2,81,320*
(*a*) (2)—MEASURES TO SUPPRESS CORRUPTION—					
1. Pay of officers—*Charged* ..	..	..	..	..	*12,540*
2. Pay of establishment	..	..	..	..	19,312
3. Allowances and honoraria	Voted ..	..	..	..	8,116
	Charged ..	..	..	..	*1,800*
4. Contingencies	..	..	..	..	1,100
TOTAL (*a*) (2)	Voted ..	..	..	..	28,528
	Charged ..	..	..	..	*14,340*
TOTAL (*a*)(1) *and* (*a*)(2)	Voted ..	9,25,333	8,75,379	8,77,000	9,72,438
	Charged ..	*3,45,603*	*3,23,000*	*3,20,000*	*2,95,660*
(*b*) INSPECTOR OF OFFICES—					
1. Pay of officers	..	10,775	12,625	12,600	12,000
2. Pay of establishment	..	30,808	31,712	30,400	30,992
3. Allowances and honoraria ..	..	10,196	8,100	8,000	8,100
4. Contingencies..	..	1,216	1,000	1,000	1,038
TOTAL, (*b*)	..	52,995	53,437	52,000	52,130
(*c*) BOARD OF REVENUE—					
1. Pay of officers	Voted ..	16,326	24,900	24,900	19,265
	Charged ..	*1,03,002*	*89,000*	*89,000*	*1,01,250*
2. Pay of establishment	..	99,768	1,00,206	99,000	1,02,459
3. Allowances and honoraria ..	Voted ..	8,743	6,100	6,500	5,600
	Charged ..	*8,195*	*9,860*	*9,800*	*7,000*
4. Contingencies	..	19,187	18,184	20,000	18,160
TOTAL, (*c*) ..	Voted ..	1,44,024	1,49,390	1,50,400	1,45,484
	Charged ..	*1,11,197*	*98,860*	*98,800*	*1,08,250*
(*d*) LOCAL FUND AUDIT ESTABLISHMENT—					
1. Pay of officers ..	..	19,160	19,950	19,950	16,800
2. Pay of establishment ..	..	1,07,102	1,02,848	99,000	1,03,896
3. Allowances and honoraria ..	..	31,268	25,400	29,500	29,000
4. Contingencies ..	..	4,911	4,504	4,550	4,730
TOTAL, (*d*)	..	1,62,441	1,52,702	1,53,000	1,54,426

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs
(e)—PUBLIC SERVICE COMMISSION (*Charged*)—				
1. Pay of officers	..	*85,101*	*80,000*	*93,581*
2. Pay of establishment	..	*24,112*	*15,000*	*28,155*
3. Allowances and honoraria	..	*6,450*	*5,000*	*3,000*
4. Contingencies	..	*28,599*	*23,000*	*28,370*
TOTAL, (e)	..	*1,44,262*	*1,23,000*	*1,53,106*
TOTAL—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS .. Voted	12,84,793	12,30,903	12,32,400	13,24,478
Charged	*4,56,800*	*5,66,122*	*5,41,800*	*5,57,016*
D—COMMISSIONERS				
(a)—MAIN OFFICE—				
1 *Pay of officers* .. .. Charged	*3,32,607*	*2,91,000*	*2,91,000*	*2,88,000*
2. Pay of establishment	2,31,184	2,36,061	2,25,000	2,26,986
3. *Deduct*—Contribution towards establishment employed on the business of Indian States	11,476	..	..	..
4. Allowances and honoraria .. Voted	6,261	5,846	5,800	5,448
Charged	*26,057*	*23,600*	*24,000*	*22,100*
5. Rewards	5,335	5,500	5,500	5,500
6. Contingencies	41,506	53,879	45,000	47,555
TOTAL, (a) .. Voted	2,72,810	3,01,286	2,81,300	2,85,489
Charged	*3,58,664*	*3,14,600*	*3,15,000*	*3,10,100*
(b)—RECORD ROOM CHARGES	6,418	6,500	6,400	7,011
TOTAL—COMMISSIONERS .. Voted	2,79,228	3,07,786	2,87,700	2,92,500
Charged	*3,58,664*	*3,14,600*	*3,15,000*	*3,10,100*
E—DISTRICT ADMINISTRATION				
(a)—GENERAL ESTABLISHMENTS—				
1. Pay of officers .. Voted	25,12,101	25,97,335	24,50,000	25,20,516
Charged	*10,18,214*	*10,05,850*	*10,00,000*	*9,77,197*
2. Pay of establishment	22,59,855	22,86,841	22,50,000	22,66,245
3. Allowances and honoraria .. Voted	5,17,724	4,89,257	5,00,000	4,32,427
Charged	*1,18,013*	*1,21,700*	*1,15,000*	*1,17,700*
4 Contingencies	7,82,595	7,91,218	7,70,000	7,05,213
TOTAL, A .. Voted	60,72,275	61,64,651	59,70,000	59,24,401
Charged	*11,36,227*	*11,27,550*	*11,15,000*	*10,94,897*
(b)—SUB-DIVISIONAL ESTABLISHMENTS—				
1. Pay of establishment	20,56,089	20,47,164	20,40,000	20,57,427
2. Allowances and honoraria ..	1,08,981	94,797	1,00,000	95,975
TOTAL, B	21,65,070	21,41,961	21,40,000	21,53,402

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(c)—OTHER ESTABLISHMENTS—				
(1) *Record Room establishment*—				
1. Pay of establishment	5,28,435	5,30,670	5,28,000	5,30,312
2. Allowances and honoraria	4,235	4,434	4,400	4,423
TOTAL (1) ..	5,32,670	5,35,104	5,32,400	5,34,735
(2) *Administration of Sugarcane Act and Rules*—				
1. Pay of officers	16,247	26,190	22,000	24,560
2. Pay of establishment	2,828	4,428	4,800	5,220
3. Allowances and honoraria	12,577	14,020	18,700	16,220
4. Contingencies	297	2,500	2,500	2,000
TOTAL (2) ..	31,949	47,138	48,000	48,000
(3) Measures to suppress corruption	..	10,000	8,000	..
TOTAL, (c) ..	5,64,619	5,92,242	5,88,400	5,82,735
TOTAL—DISTRICT ADMINISTRATION. Voted ..	88,01,964	88,98,854	86,98,400	86,60,538
TOTAL—DISTRICT ADMINISTRATION. *Charged* ..	*11,36,227*	*11,27,550*	*11,15,000*	*10,94,897*
F—MISCELLANEOUS				
(a)—DISCRETIONARY GRANTS BY HEAD OF PROVINCE ..	9,978	10,000	9,000	10,000
(b)—Allowance to selected I. C. S. candidates—*Charged*	987	*2,000*	*1,700*	*2,000*
(c)—Court of Wards, United Provinces. Voted ..	1,08,723	1,09,688	1,00,000	97,251
(c)—Court of Wards, United Provinces. *Charged* ..	*35,574*	*36,100*	*35,000*	*33,500*
(d)—Other private estates under Government management. Voted ..	..	..		6,701
(d)—Other private estates under Government management. *Charged* ..	..	..		..
TOTAL, MISCELLANEOUS .. Voted ..	1,19,693	1,19,688	1,09,000	1,13,952
TOTAL, MISCELLANEOUS .. *Charged* ..	*35,574*	*38,100*	*36,700*	*35,500*
G—CHARGES IN ENGLAND .. Voted ..	1,45,975	1,07,880	1,00,516	1,04,920
G—CHARGES IN ENGLAND .. *Charged* ..	*5,39,430*	*6,01,360*	*5,57,373*	*5,79,320*
H—WORKS				
(a)—LEGISLATIVE BODIES		4,500		4,500
(b)—BOARD OF REVENUE		1,500		1,300
(c)—LOCAL FUND AUDIT ESTABLISHMENT ..		290		290
(d)—COMMISSIONERS		17,227		15,227
(e)—DISTRICT ADMINISTRATION		2,71,572		2,68,041
TOTAL, WORKS ..	2,77,376	2,95,089	2,81,000	2,89,358
GRAND TOTAL .. Voted ..	1,20,00,703	1,14,92,989	1,12,00,616	1,13,85,263
GRAND TOTAL .. *Charged* ..	*30,24,723*	*32,53,531*	*31,60,992*	*31,01,603*

III—DETAILS of the foregoing : *See* pages 75 to 89.

A—HEAD OF PROVINCE, EXECUTIVE COUNCIL AND MINISTERS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(a)—SALARY OF THE GOVERNOR (10,000) (*Charged*)	*1*	*1*	*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
(b)—SUMPTUARY ALLOWANCE OF THE GOVERNOR (*Charged*)			*15,000*	*15,000*	*15,000*	*15,000*
(c)—STAFF AND HOUSEHOLD OF THE GOVERNOR						
1. PAY OF OFFICERS—						
Military Secretary (1,530) (Charged)	*1*	*1*		*18,360*		*18,170*
Aides-de-Camp (730) (Charged)	*2*	*2*		*17,520*		*17,520*
Head Assistant and Superintendent of Accounts (875)	*1*	*1*		*10,500*		*10,500*
TOTAL .. Voted ..			10,543	..	..	..
TOTAL .. *Charged* ..			*34,820*	*46,380*	*45,000*	*46,190*
2. PAY OF ESTABLISHMENT—						
Clerks (40—600)	*6*	*6*		*15,250*		*14,894*
Servants (13—25)	*26*	*26*		*4,884*		*4,884*
Medical establishment (60—130)	*1*	*1*		*831*		*776*
TOTAL .. Voted ..			28,333	..	..	..
TOTAL .. *Charged* ..			..	*20,965*	*20,000*	*20,554*
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				..		..
Travelling allowance .. *Charged* ..				*7,300*		*6,800*
House rent and other allowances				*1,685*		*1,645*
Hill allowances				*1,290*		*1,290*
TOTAL .. Voted ..			6,885	..	..	..
TOTAL .. *Charged* ..			*1,976*	*10,275*	*9,500*	*9,735*
4. GRANTS-IN-AID— Contribution for passages for officials lent to and from other Governments (*Charged*)			*600*	*600*	*600*	*600*
5. NON-CONTRACT CONTINGENCIES—						
Postage and telegram charges				*4,300*		*4,300*
Conservancy charges				*1,700*		*1,500*
Other contingencies				*14,500*		*14,500*
Maintenance charges (*Charged*)				*19,537*		*15,115*
TOTAL .. Voted ..			19,240	..	..	..
TOTAL .. *Charged* ..			*21,168*	*40,037*	*40,000*	*35,415*
TOTAL, (c) .. Voted ..			65,001	..		
TOTAL, (c) .. *Charged* ..			*58,564*	*1,18,257*	*1,15,100*	*1,12,494*
(d)—CONTRACT ALLOWANCE INCLUDING MAINTENANCE OF MOTOR CARS—(*Charged*) ..			*22,429*	*24,033*	*24,000*	*21,500*
(e)—TOUR EXPENSES—(*Charged*) .. .. (For details, *see* page 77.)			*1,17,260*	*1,26,840*	*1,20,000*	*1,18,100*
(f)—EXECUTIVE COUNCIL—						
1. PAY OF OFFICERS— *Members (Charged)*	*2*	..	*1,18,900*	*13,908*	*13,908*	..
2. ALLOWANCES AND HONORARIA— *Travelling allowance (Charged)*			*4,195*	..	*62*	..
TOTAL, (f) (*Charged*)			*1,23,095*	*13,908*	*13,970*	..
(g)—MINISTERS—						
1. PAY OF OFFICERS—						
Ministers Voted	2	..		10,667		..
Ministers *Charged (500)*	*6*	*6*		*82,430*		*36,000*
Parliamentary Secretaries (250)	12	*12*		18,452		36,000
Total .. Voted ..			1,28,000	29,119	29,100	36,000
Total .. *Charged* ..			..	*82,430*	*82,400*	*36,000*
2. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				4,000		5,000
Travelling allowance .. *Charged* ..				*25,000*		*25,000*
Motor car allowance .. (*Charged*) ..				*6,620*		*10,800*
House and conveyance allowance to Parliamentary Secretaries				7,380		14.400
Total .. Voted ..			18,552	11,380	11,000	19,400
Total .. *Charged* ..			..	*31,620*	*31,600*	*35,800*
3. CONTINGENCIES—						
Purchase of motor cars			..	25,800	25,800	..
Insurance of motor cars			..			1,500
TOTAL, (g) Voted ..			1,46,552	66,299	65,900	5[illegible],900
TOTAL, (g) *Charged* ..			..	*1,14,050*	*1,14,000*	*71,800*

HEAD OF PROVINCE, EXECUTIVE COUNCIL AND MINISTERS

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(h)—GOVERNOR'S SECRETARIAL STAFF (*Charged*)						
1. PAY OF OFFICERS—						
Governor's Secretary (2,050+250)	*1*	*1*		*25,000*		*27,800*
Superintendent (375)	*1*	*1*		*5,230*		*6,160*
Leave salary						*560*
TOTAL ..			..	*30,230*	*30,200*	*34,520*
2. PAY OF ESTABLISHMENT—						
Clerks (50—600)	*6*	*6*		*14,160*		*15,097*
Servants (13—25)	*7*	*7*		*1,314*		*1,368*
Leave salary				*1,850*		*1,390*
TOTAL ..			..	*17,324*	*15,034*	*17,855*
3. ALLOWANCES AND HONORARIA—						
Cost of passages				*600*		..
Travelling allowance				*5,160*		*3,500*
House rent and other allowances				*2,030*		*1,500*
TOTAL ..			..	*7,790*	*6,265*	*5,000*
4. CONTINGENCIES—						
Pay of menials				*155*		*166*
Postage and telegram charges				*2,305*		*4,500*
Telephone charges				*1,000*		*1,600*
Purchase and repair of typewriters				*1,450*		*75*
Tour charges				*1,600*		*500*
Purchase of furniture (*Non-recurring*) ..				*5,740*		*100*
Other items				*1,500*		*1,500*
TOTAL ..			..	*13,750*	*14,250*	*8,441*
TOTAL, (*h*) ..			..	*69,094*	*65,749*	*65,816*
TOTAL, HEAD OF PROVINCE, ETC. Voted ..			2,11,553	66,299	65,900	56,900
TOTAL, HEAD OF PROVINCE, ETC. *Charged* ..			*4,56,348*	*6,01,182*	*5,87,819*	*5,24,770*

(e)—TOUR EXPENSES OF THE GOVERNOR

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Maintenance and repair of camp equipment and pay of tent pitchers and camp menials .. .. Railway freight on tents, heavy goods, etc., in connexion with tours .. .. Carriage of goods and cost of special trains for their conveyance between Government Houses .. .. Reserved accommodation for members of family of the Governor .. .. Cart and coolie hire on tour .. .. .. Cart and coolie hire during transfer between Government Houses .. .. Saddle horses and carriages on tour .. .. Railway fare and carriage of household while on tour .. Railway fare and carriage of household while in transit between Government Houses .. .. .. Miscellaneous	71,143	70,000		70,000
Payments and presents for services rendered on tour ..	8,832	1,500		1,500
Special trains and haulage of saloon carriages ..	36,265	49,500		42,660
Purchase and upkeep of motor cars, etc. ..	1,020	–		..
Maintenance, improvement, renewal and replacement of official railway saloons	..	5,840		4,000
TOTAL, Tour Expenses (*Charged*) ..	1,17,260	1,26,840	1,20,000	1,18,160

B—LEGISLATIVE BODIES

	Numbers, 1937-38	1938-39	Actuals, 1936-37	Budget and supplementary grants 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(a)—PROVINCIAL LEGISLATIVE COUNCIL—			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
President and Deputy President	2	2		4,083		7,000
Secretary	1	..		4,935		..
TOTAL ..			..	9,018	4,100	7,000
2. PAY OF ESTABLISHMENT—						
Clerks (110)	5	1		3,100		1,281
Servants (11—19)	13	5		1,050		768
Temporary establishment						600
TOTAL ..			..	4,150	1,800	2,650
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				48,000		60,000
Allowance to reporters				..		1 500
TOTAL ..			..	48,000	47,900	61,500
4. CONTINGENCIES—						
Contingencies			..	600	200	1,000
TOTAL, PROVINCIAL LEGISLATIVE COUNCIL ..			..	61,768	54,000	72,150
(b)—PROVINCIAL LEGISLATIVE ASSEMBLY—						
1. PAY OF OFFICERS—						
Speaker and Deputy Speaker (166⅔—500) ..	2	2		4,667		8,000
Ex-President and Deputy President (Charged) ..	*2*	..		*4,417*		..
Member deputed to Legislative Assembly or Council of State (Charged)				..		..
Ditto (Voted)				..		..
Secretary (800—1,000)	1	1		10,560		10,800
Superintendents (450)	2	2		8,213		10,800
TOTAL Voted ..			15,256	23,440	21,700	29,600
TOTAL *Charged* ..			*36,399*	*4,417*	*7,100*	..
2. PAY OF ESTABLISHMENT—						
Clerks (50—360)	15	15		31,525		29,739
Translators	..			..		2,400
Reporters	12			9,200		24,000
Servants (11—30)	23	23		3,717		3,948
Leave salary				1,000		2,000
Temporary establishment—						
Clerks				} 1,175		1,200
Servants						500
TOTAL ..			30,404	46,617	35,500	63,787
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				2,61,180		3,36,000
Travelling allowance *Charged* ..				*200*		..
House rent and other allowances				500		1,800
TOTAL Voted ..			1,29,502	2,61,680	2,61,500	3,37,800
TOTAL *Charged* ..			*5,281*	*200*	*200*	..
4. CONTINGENCIES—						
Contract contingencies				6,780		6,780
Non-contract contingencies—						
Purchase of books and library equipment ..				5,000		8,000
Upkeep of residence of Members .. .				3,500		3,500
Other contingencies				4,000		2,000
Purchase of motor car for Speaker				4,2 0		..
TOTAL ..			15,580	23,480	23,000	20,280
TOTAL, PROVINCIAL LEGISLATIVE ASSEMBLY. Voted ..			1,90,742	3,55,217	3,41,700	4,51,467
TOTAL, PROVINCIAL LEGISLATIVE ASSEMBLY. *Charged* ..			*41,680*	*4,617*	*7,300*	..
(c)—ELECTION FOR LEGISLATURE—						
Provincial Legislature—						
Establishment				} 12,000		
Travelling allowance						4,000
Contingencies						
Central Legislature				..		15,000
Commissions for trial of election petitions ..				37,500		..
TOTAL, ELECTION FOR LEGISLATURE ..			6,89,379	49,500	30,000	19,000
TOTAL, LEGISLATIVE BODIES Voted ..			8,80,121	4,63,485	4,25,700	5,42,617
TOTAL, LEGISLATIVE BODIES *Charged* ..			*41,680*	*4,617*	*7,300*	..

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(a)—(1) GENERAL SECRETARIAT						
1. PAY OF OFFICERS—						
Chief Secretary (3,000) (Charged)	*1*	*1*		*36,000*		*36,000*
Finance Secretary (2,200—2,250+250) Voted ..	..	..		..		..
Finance Secretary (2,200—2,250+250) *Charged* ..	*1*	*1*		*29,000*		*29,600*
Other Secretaries (*2,350—2,500*) *Charged* ..	*4*	*4*		*1,20,000*		*1,28,220*
Other Secretaries (*2,350—2,500*) Voted		..		..		23,400
Deputy Secretaries Voted (850—2,350) ..	2	2		41,200		41,800
Deputy Secretaries *Charged (1,500—2,000)* ..	*3*	*3*		*54,000*		*49,500*
Assistant Secretaries (900—1,050)	2	2		25,416		32,263
Superintendents (450—650)	16	16		1,16,433		1,11,067
Private Secretary to Premier (250)	1	1		2,000		3,000
Officers on special duty .. Voted ..				13,700		10,000
Officers on special duty .. *Charged* ..				*30,000*		*15,000*
Reforms Commissioner (*Charged*) ..	*1*	..		*13,000*		..
Director, Rural Development .. Voted..	..	1		..		6,000
Director, Rural Development .. *Charged*	*1*	..		*26,200*		..
Director of Public Information ..	1	1		13,076		4,400
Deputy Directors of Public Information ..	..			..		3,689
Superintendent, Public Information Department (3.0—375)	2	1		6,310		4 500
Leave salary				5,700		6,460
TOTAL Voted ..			2,06,331	2,23,835	2,30,000	2,46,579
TOTAL *Charged* ..			*3,28,176*	*3,08,200*	*3,00,000*	*2,58,320*
2. PAY OF ESTABLISHMENT—						
Assistants and clerks (25—360)	197	198		4,50,740		4,46,251
Caretaker				1,500		1,500
Servants (11—19)	107	107		17,619		17,652
Staff for Public Information Department				17,255		18,128
Leave salary				7,200		7,200
Temporary establishment				46,000		60,000
TOTAL ..			5,26,840	5,40,314	5,21,000	5,50,731

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
3. *Deduct*—(i) Contribution towards establishment employed on business of Indian States ..			2,483	..		..
(ii) Contribution from the Federal Public Service Commission towards establishment employed for examinations			820	..		..
TOTAL ..			3,303	..	..	..
4. ALLOWANCES AND HONORARIA—						
Cost of passages— Charged				*5,000*		*5,000*
Travelling allowance .. Voted ..				13,700		15,000
Travelling allowance .. *Charged* ..				*4,800*		*5,000*
Hill journey travelling allowance. Voted ..				200		8,000
Hill journey travelling allowance. *Charged* ..				..		*3,000*
House rent and other allowances. Voted ..				10,000		6,000
House rent and other allowances. *Charged* ..				*5,000*		*10,000*
Travelling and other allowances of Public Information Department. Voted ..				4,630		2,000
Travelling and other allowances of Public Information Department. *Charged* ..				..		..
TOTAL .. Voted ..			48,405	28,530	26,000	31,000
TOTAL .. *Charged* ..			*17,427*	*14,800*	*20,000*	*23,000*
5. CONTINGENCIES—						
Contract contingencies				59,500		63,500
Non-contract contingencies—						
Purchase of typewriters				7,000		7,000
Clothing of menials				6,500		6,500
Maintenance of lawns				900		900
Hill journey charges				200		1,500
Other non-contract contingencies				2,000		2,200
Telephone charges				17,000		17,000
Contingencies of Public Information Department				8,600		13,500
Purchase and repairs of cycles				1,000		500
TOTAL ..			1,47,060	1,02,700	1,00,000	1,15,600
6. Lump cut on account of the amalgamation of the Newspaper and Publicity Departments ..			..	20,000	..	..
TOTAL, GENERAL SECRETARIAT Voted ..			9,25,333	8,75,379	8,77,000	9,43,910
TOTAL, GENERAL SECRETARIAT *Charged* ..			*3,45,603*	*3,23,000*	*3,20,000*	*2,81,320*
(a) (2) MEASURES TO SUPPRESS CORRUPTION						
1. PAY OF OFFICERS —						
Special Officer (900—950+100)—*Charged* ..	..	*1*	..	..	..	*12,540*
2. PAY OF ESTABLISHMENT—						
Inspectors (180—220)	..	6		..		13,920
Clerks (50—156)	..	3		..		3,771
Servants (11—25)	..	9		..		1,620
TOTAL ..	..	..	..	..	..	19,312
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances .. Voted		..	..	..	..	8,116
Travelling and other allowances .. *Charged*		..	..	..	..	*1,800*
4. CONTINGENCIES		..	..	..	..	1,100
TOTAL, MEASURES TO SUPPRESS CORRUPTION. Voted		..	..	..	..	28,528
TOTAL, MEASURES TO SUPPRESS CORRUPTION. *Charged*		..	..	..	..	*14,340*
TOTAL, GENERAL SECRETARIAT AND MEASURES TO SUPPRESS CORRUPTION. Voted		..	9,25,333	8,75,379	8,77,000	9,72,438
TOTAL, GENERAL SECRETARIAT AND MEASURES TO SUPPRESS CORRUPTION. *Charged*		..	*3,45,603*	*3,23,000*	*3,20,000*	*2,95,660*

C—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—(*continued*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(b)—INSPECTOR OF OFFICES						
1. PAY OF OFFICERS—						
Chief Inspector (800—1,000)	1	1		12,625		12,000
Leave salary				..		..
TOTAL ..			10,775	12,625	12,600	12,000
2. PAY OF ESTABLISHMENT—						
Inspectors (300—450)	6	6		23,450		22,500
Clerks (30—200)	6	6		6,170		6,400
Servants (10-8—16)	7	7		966		966
Temporary establishment				126		126
Leave salary				1,000		1,000
TOTAL ..			30,808	31,712	30,400	30,992
3. ALLOWANCES AND HONORARIA—						
Travelling allowance of Chief Inspector ..			10,196	8,100	8,000	8,100
Travelling allowance of other officers ..						
4. CONTINGENCIES—						
Contract				900		800
Non-contract				100		238
TOTAL ..			1,216	1,000	1,000	1,038
TOTAL, INSPECTOR OF OFFICES ..			52,995	53,437	52,000	52,130
(c)—BOARD OF REVENUE						
1. PAY OF OFFICERS—						
Members—Charged (3,500)	*2*	*2*		*84,000*		*84,000*
Secretary— Voted				8,900		..
Secretary— *Charged*	*1*	*1*		*5,000*		*17,250*
Officer on special duty				..		2,975
Registrar (680—710)	1	1		8,200		8,490
Superintendent (650)	1	1		7,800		7,800
TOTAL .. Voted ..			16,326	24,900	24,900	19,265
TOTAL .. *Charged* ..			*1,03,002*	*89,000*	*89,000*	*1,01,250*
2. PAY OF ESTABLISHMENT—						
Clerks (20—360)	62	62		92,956		91,616
Servants (10-8—20)	36	36		5,880		5,802
Temporary establishment				370		4,041
Leave salary				1,000		1,000
TOTAL ..			99,768	1,00,206	99,000	1,02,459
3. ALLOWANCES AND HONORARIA, ETC.—						
Cost of passages—Charged				*3,360*		..
Travelling allowance .. Voted ..				4,100		3,700
Travelling allowance .. *Charged* ..				*6,500*		*7,000*
Hill journey travelling allowance				1,200		1,100
House rent and other allowances				800		800
TOTAL.. Voted ..			8,743	6,100	6,500	5,600
TOTAL.. *Charged* ..			*8,195*	*9,860*	*9,800*	*7,000*
4. CONTINGENCIES—						
Contract contingencies				12,052		12,052
Pay of menials				732		708
Non-contract—						
Tour charges				2,500		2,500
Other items				2,900		2,900
TOTAL ..			19,187	18,184	20,000	18,160
TOTAL, BOARD OF REVENUE Voted ..			1,44,024	1,49,390	1,50,400	1,45,484
TOTAL, BOARD OF REVENUE *Charged* ..			*1,11,197*	*98,860*	*98,800*	*1,08,250*

C—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—(*continued*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(d)—LOCAL FUND AUDIT ESTABLISHMENT—						
1. PAY OF OFFICERS—						
Examiner (800—1,000)	1	1		11,550		9,600
Assistant Examiner (450—600)	1	1		7,200		7,200
Leave salary				1,200		..
TOTAL ..			19,160	19,950	19,950	16,800
2. PAY OF ESTABLISHMENT—						
Auditors and clerks (27—400)	46	46		94,556		96,168
Servants (10-8—16)	24	24		3,570		3,570
Leave salary				600		600
Temporary establishment				4,122		3,558
TOTAL ..			1,07,102	1,02,848	99,000	1,03,896
3. ALLOWANCES AND HONORARIA, ETC.—						
Travelling allowance			31,268	25,400	29,500	29,000
4. CONTINGENCIES—						
Non-contract contingencies				4,204		4,400
Examination charges				300		330
TOTAL ..			4,911	4,504	4,550	4,730
TOTAL, LOCAL FUND AUDIT ESTABLISHMENTS ..			1,62,441	1,52,702	1,53,000	1,54,426
(e)—PUBLIC SERVICE COMMISSION (*Charged*)						
1. PAY OF OFFICERS—						
Chairman (2,500)	*1*	*1*		*27,334*		*30,000*
Members (2,000)	*2*	*2*		*41,467*		*48,000*
Secretary (800—1,000)	*1*	*1*		*8,220*		*10,108*
Superintendent (300—450)	*1*	*1*		*3,610*		*4,473*
Personal pay				*470*		..
Leave salary				*4,000*		*1,000*
TOTAL ..			..	*85,101*	*80,000*	*93,581*
2. PAY OF ESTABLISHMENT—						
Clerks (30—300)	*20*	*20*		*18,810*		*22,285*
Clerk				..		368
Servants (11—19)	*16*	*16*		*2,332*		*2,652*
Personal pay				*470*		*850*
Leave salary				*2,500*		*1,500*
Temporary establishment				..		*500*
TOTAL ..			..	*24,112*	*15,000*	*28,155*
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				*4,850*		*2,500*
House rent and other allowances				*1,600*		*500*
TOTAL ..			..	*6,450*	*5,000*	*3,000*

	Numbers 1937–38	Numbers 1938–39	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract—						
Contract contingencies				*2,099*		*1,000*
Pay of menials				*500*		*500*
Postage and telegram charges				*4,000*		*4,500*
Hot and cold weather charges				*500*		*1,000*
Cost of furniture				*7,300*		..
Non-contract—						
Books and periodicals				*1,100*		*600*
Clothing of peons, etc...				*800*		*250*
Purchase and repair of typewriters ..				*3,000*		*550*
Purchase and repair of bicycles				*300*		*70*
Telephone charges				*1,000*		*1,100*
Examination charges				*7,000*		*18,000*
Other contingencies				*1,000*		*800*
Total ..			..	*28,599*	*23,000*	*28,370*
TOTAL, PUBLIC SERVICE COMMISSION ..			..	*1,44,262*	*1,23,000*	*1,53,106*
TOTAL, SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS. Voted ..			12,84,793	12,30,908	12,32,400	13,24,478
TOTAL, SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS. *Charged* ..			*4,56,800*	*5,66,132*	*5,41,800*	*5,57,016*

D—COMMISSIONERS

	Numbers 1937–38	Numbers 1938–39	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
(*a*)—MAIN OFFICE						
1. PAY OF OFFICERS—						
Commissioners (*Charged*) (*3,000*)	*8*	8		*2,91,000*		*2,88,000*
Leave salary (*Charged*)				..		..
TOTAL			*3,32,607*	*2,91,000*	*2,91,000*	*2,88,000*
2. PAY OF ESTABLISHMENT—						
Head Assistants (300—600)..	9	9		46,680		43,957
Clerks (20—240)..	147 (Clerks and Apprentices)	145 (Clerks and Apprentices)		1,65,977 (Clerks and Apprentices)		1,61,215
Apprentices						2,800
Servants (9—19)	97	94		13,404		13,014
Leave salary				10,000		6,000
TOTAL ..			2,31,184	2,36,061	2,25,000	2,26,986

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
3. *Deduct*—Contribution towards establishment on the business of Indian States			11,476	..	..	..
4. ALLOWANCES AND HONORARIA—						
Cost of passages (*Charged*)				*2,000*		*2,000*
House rent and other allowances				1,846		1,848
Travelling allowance .. Voted ..				4,000		3,600
Travelling allowance .. *Charged* ..				*21,500*		*20,000*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service (*Charged*)				*100*		*100*
TOTAL.. Voted ..			6,261	5,846	5,800	5,448
TOTAL.. *Charged* ..			*26,057*	*23,600*	*24,000*	*22,100*
5. REWARDS—						
Rewards in police cases			5,335	5,500	5,500	5,500
6. CONTINGENCIES—						
Contract contingencies				21,892		*21,525
Tour charges				9,880		9,880
Pay of menials				3,891		3,555
Non-contract contingencies—						
Purchase of tents				10,000		5,000
Printing charges				900		900
Purchase of books				600		600
Telephone charges				3,931		3,931
Other contingent charges				2,785		2,164
TOTAL ..			41,506	53,879	45,000	47,555
TOTAL, MAIN OFFICE .. Voted ..			2,72,810	3,01,286	2,81,300	2,85,489
TOTAL, MAIN OFFICE .. *Charged* ..			*3,58,664*	*3,14,600*	*3,15,000*	*3,10,100*
(*b*) RECORD ROOM CHARGES						
1. Copyists (35)	13	14		6,294		6,807
2. House rent and other allowances				129		132
3. Contingencies (contract)				77		72
TOTAL, RECORD ROOM CHARGES ..			6,418	6,500	6,400	7,011
TOTAL, COMMISSIONERS .. Voted ..			2,79,228	3,07,786	2,87,700	2,92,500
TOTAL, COMMISSIONERS .. *Charged* ..			*3,58,664*	*3,14,600*	*3,15,000*	*3,10,100*

* Includ es Rs.1,500 for improvement of court compounds.

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(a) GENERAL ESTABLISHMENTS						
1. PAY OF OFFICERS—						
District officers — Voted (1,100—2,100) ..	18	14		3,48,258		2,72,348
District officers — *Charged (1,100—2,550)* ..	*32*	*34*		*6,51,300*		*6,60,827*
Assistant Collectors and Commissioners (Charged) (450—1,150) ..	*41*	*42*		*3,54,550*		*3,16,370*
Deputy Collectors—Voted (250—1,200) .. (250—800) ..	275	277		20,80,204		20,77,877
Special treasury officers—Voted (200—355) ..	33	36		1,08,873		1,10,291
Leave salary—Voted ..				60,000		60,000
TOTAL Voted ..			25,12,101	25,97,335	24,50,000	25,20,516
TOTAL *Charged* ..			*10,18,214*	*10,05,850*	*10,00,000*	*9,77,197*
2. PAY OF ESTABLISHMENT—						
Clerks (25—260) ..	1,924	1,915		16,35,556		16,27,710
Apprentices ..				19,000		15,000
Servants (9—16) ..	968	951		1,25,778		1,24,554
Temporary clerks ..				1,38,243		(a) 1,35,000
Temporary servants ..				24,857		24,857
Staff for supernumerary officers ..				68,000		65,000
Leave salary ..				80,000		80,000
Contract establishment ..				1,80,839		1,80,228
Extra-contract establishment (money testers) ..				9,600		9,000
Panchayat and assistant panchayat officers and establishment				4,968		4,896
TOTAL ..			22,59,855	22,86,841	22,50,000	22,66,245
3. ALLOWANCES AND HONORARIA—						
Cost of passages—Charged ..				*40,000*		*40,000*
Travelling allowance — Voted ..				2,50,000		(b)2,01,864
Travelling allowance — *Charged* ..				*74,000*		*70,000*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service (*Charged*) ..				*500*		*500*
Diet money to complainants and witnesses ..				2,20,000		2,10,000
Dieting of wounded persons in police cases ..				1,000		1,000
Dieting and guarding charges of non-criminal lunatics and persons discharged or acquitted ..				2,000		2,000
House rent and other allowances — Voted ..				16,257		(c)17,563
House rent and other allowances — *Charged* ..				*7,200*		*7,200*
Feeding charges of animals in cattle theft cases ..				..		..
TOTAL Voted ..			5,17,724	4,89,257	5,00,000	4,32,427
TOTAL *Charged* ..			*1,18,013*	*1,21,700*	*1,15,000*	*1,17,700*

(a) Includes lump provision of Rs.10,500 for emergent establishment and lump allotment of Rs.8,000 for honorary magistrates' establishment.

(b) Includes Rs.1,864 on account of panchayat and assistant panchayat officers.

(c) Includes Rs.660 ditto ditto.

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
4. CONTINGENCIES—			Rs.	Rs.	Rs.	Rs.
Contract contingencies				2,02,554		2,02,554
Pay of menials				22,349		23,708
Postage and telegram charges				2,30,000		2,30,000
Maintenance of court compounds				13,000		14,000
Tour charges				1,54,600		1,27,000
Non-contract contingencies—						
Purchase of tents				75,000		20,000
Purchase of books				1,528		1,528
Purchase of furniture				..		..
Rents				4,000		4,000
Purchase and repair of typewriters				20,435		13,901
Purchase and repair of typewriters				..		350
Purchase and repair of cycles				2,153		2,414
Liveries and clothing				6,592		5,901
Telephone charges				15,903		17,372
Contingencies of honorary magistrates ..				10,459		10,356
Circuit house expenses				16,854		16,673
Other contingencies				3,231		3,278
Panchayat officers' contingencies				7,560		2,178
Losses of cash and imprest				..		..
Advances for civil suits .. .. .. } Purchase of water-marked paper by public prosecutors and Government pleaders ..				5,000		10,000
TOTAL .			7,82,595	7,91,218	7,70,000	7,05,213
TOTAL, GENERAL ESTABLISHMENTS. Voted ..			60,72,275	61,64,651	59,70,000	59,24,401
TOTAL, GENERAL ESTABLISHMENTS. *Charged* ..			*11,36,227*	*11,27,550*	*11,15,000*	*10,94,897*
(*b*)—SUB-DIVISIONAL ESTABLISHMENTS						
1. PAY OF ESTABLISHMENT—						
Tahsildars (150—360)	202	202		5,46,000		5,46,000
Naib-tahsildars (75—150+40)	228	228		3,22,740		3,22,740
Clerks (25—45)	1,275	1,275		5,91,968		5,98,261
Servants (10-8—18)	4,069	4,023		5,23,456		5,21,826
Temporary establishment—						
Naib-tahsildars, clerks and servants ..				30,000		35,000
Leave salary				30,000		30,000
Training of naib-tahsildars in survey and land records				3,000		3,600
TOTAL ..			20,56,089	20,47,164	20,40,000	20,57,427
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				78,500		78,500
House rent and other allowances				16,297		15,975
Training of naib-tahsildars in Survey and Land Records				..		1,500
TOTAL ..			1,08,981	94,797	1,00,000	95,975
TOTAL, SUB-DIVISIONAL ESTABLISHMENTS ..			21,65,070	21,41,961	21,40,000	21,53,402

E—DISTRICT ADMINISTRATION—(*concluded*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(*c*) OTHER ESTABLISHMENTS			Rs.	Rs.	Rs.	Rs.
(1) REVENUE RECORD ROOM ESTABLISHMENT						
1. PAY OF ESTABLISHMENT—						
Clerks and servants (18—140)	1,071	1,069		5,05,670		5,05,312
Temporary establishment and translators ..				25,000		25,000
Leave salary				..		..
TOTAL			5,28,435	5,30,670	5,28,000	5,30,312
2. ALLOWANCES AND HONORARIA—						
House rent and other allowances			4,235	4,434	4,400	4,423
TOTAL, RECORD ROOM ESTABLISHMENT ..			5,32,670	5,35,104	5,32,400	5,34,735
(2) ADMINISTRATION OF SUGARCANE ACT AND RULES						
1. PAY OF OFFICERS			16,247	26,190	22,000	24,560
2. PAY OF ESTABLISHMENT			2,828	4,428	4,800	5,220
3. ALLOWANCES AND HONORARIA			12,577	14,020	18,700	16,220
4. CONTINGENCIES			297	2,500	2,500	2,000
TOTAL, ADMINISTRATION OF SUGARCANE, ETC. ..			31,949	47,138	48,000	48,000
(3) Measures to suppress corruption (Non-recurring)	..	..	..	10,000	8,000	*
TOTAL, OTHER ESTABLISHMENTS ..			5,64,619	5,92,242	5,88,400	5,82,735
TOTAL, DISTRICT ADMINISTRATION. — Voted ..			88,01,964	88,98,854	86,98,400	86,60,538
TOTAL, DISTRICT ADMINISTRATION. — *Charged* ..			*11,36,227*	*11,27,550*	*11,15,000*	*10,94,897*
F—MISCELLANEOUS						
(*a*) DISCRETIONARY GRANTS BY HEAD OF PROVINCE .. DEDUCTION FOR YEAR			9,978	10,000	9,000	10,000
(*b*) Allowance to selected I. C. S. candidates—*Charged* ..			987	*2,000*	*1,700*	*2,000*
(*c*) COURT OF WARDS, UNITED PROVINCES						
(1) COURT OF WARDS—HEADQUARTERS— Voted ..			68,302	64,636		64,227
(1) COURT OF WARDS—HEADQUARTERS— *Charged* ..			*35,574*	*36,100*		*33,500*
(2) COURT OF WARDS IN COMMISSIONERS' OFFICES						
1. PAY OF ESTABLISHMENT—						
Clerks (20—220)	16	15		20,824		19,153
Servants (10-8—14)	8	9		1,050		1,194
Leave salary				1,015		673
Provident fund				1,700		1,023
TOTAL			22,595	24,589		22,043
2. CONTINGENCIES—						
Contract				876		700
Non-contract				430		1,145
TOTAL ..			366	1,306		1,845
TOTAL, COURT OF WARDS IN COMMISSIONERS' OFFICES			22,961	25,895		23,888

* Provision made under "General Secretariat."

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(3) COURT OF WARDS IN DISTRICT OFFICES						
1. PAY OF ESTABLISHMENT—						
Clerks (10—85)	33	14		14,256		6,348
Servants (9—10-8)	10	5		1,242		612
Leave salary				750		294
Provident fund				855		453
TOTAL ..			16,100	17,103		7,707
2. ALLOWANCES AND HONORARIA—						
Travelling allowance			61	100		..
3. CONTINGENCIES—						
Contract				1,624		945
Non-contract				330		484
TOTAL ..			1,304	1,954		1,429
TOTAL, COURT OF WARDS IN DISTRICT OFFICES ..			17,465	19,157		9,136
TOTAL, COURT OF WARDS, UNITED PROVINCES. Voted ..			1,08,728	1,09,688	1,00,000	97,251
TOTAL, COURT OF WARDS, UNITED PROVINCES. *Charged* ..			*35,574*	*36,100*	*35,000*	*33,500*
(*d*) OTHER PRIVATE ESTATES UNDER GOVERNMENT MANAGEMENT						
(1) OFFICE OF THE BOARD OF REVENUE—HEADQUARTERS						
TOTAL .. Voted ..			..	..	..	1,910
TOTAL .. *Charged* ..			..	..	..	..
(2) OTHER PRIVATE ESTATES IN COMMISSIONERS' OFFICES—						
1. PAY OF ESTABLISHMENT—						
Proportionate cost of a Joint Court of Wards attached and Government Estates clerk				..		140
Leave salary				..		20
Provident fund				..		14
TOTAL ..			..	..	..	174
TOTAL, OTHER PRIVATE ESTATES IN COMMISSIONERS' OFFICES			..	..	..	174
(3) OTHER PRIVATE ESTATES IN DISTRICT OFFICES						
1. PAY OF ESTABLISHMENT—						
Clerks (10—55)	..	10		..		3,801
Servants (10—8)	..	2		..		252
Leave salary	..			..		138
Provident Fund	..			..		202
TOTAL ..			..	..	..	4,393
2. CONTINGENCIES—						
Contract	..		..	..	..	224
TOTAL, OTHER PRIVATE ESTATES IN DISTRICT OFFICES			..	..	..	4,617
TOTAL, OTHER PRIVATE ESTATES UNDER GOVERNMENT MANAGEMENT. Voted			..	..	..	6,701
TOTAL, OTHER PRIVATE ESTATES UNDER GOVERNMENT MANAGEMENT. *Charged* ..			..	..	..	..
TOTAL, MISCELLANEOUS .. Voted			1,19,693	1,19,688	1,09,000	1,13,952
TOTAL, MISCELLANEOUS .. *Charged*			*35,574*	*38,100*	*36,700*	*35,500*

G—CHARGES IN ENGLAND

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE BY SECRETARY OF STATE—					
Leave salaries and deputation pay	Voted ..	..	..	...	..
	Charged ..	..	..	*4,600*	..
OTHER CHARGES—					
Subvention to Universities for training of I. C. S. probationers		9,174	9,200	11,560	13,040
EXPENDITURE BY HIGH COMMISSIONER					
Leave salaries and deputation pay ..	Voted ..	24,112	32,000	18,640	20,000
	Charged ..	*3,55,965*	*3,80,000*	*3,40,000*	*3,56,000*
Sterling overseas pay (Charged)		*1,74,206*	*1,76,000*	*1,68,000*	*1,77,320*
OTHER CHARGES—					
Motor car for head of province (Charged) ..		..	..	..	..
Miscellaneous allowances, etc. of selected candidates for I. C. S.	Voted ..	40,433	..	..	..
	Charged ..	*3,073*	*45,360*	*47,680*	*46,000*
Provincial Government's share of the cost of the High Commissioner's establishment (Voted) ..		72,787	66,680	70,720	71,760
Stores	Voted ..	2	..	120	120
	Charged ..	*8,688*	..	..	..
Miscellaneous	Voted ..	233	..	..	..
	Charged ..	*390*	..	..	..
TOTAL ..	Voted ..	1,37,567	98,680	89,480	91,880
	Charged ..	*5,42,322*	*6,01,360*	*5,55,680*	*5,79,320*
Loss or gain by exchange ..	Voted ..	—766	..	—524	..
	Charged ..	*—2,892*	..	*—2,907*	..
TOTAL, CHARGES IN ENGLAND ..	Voted ..	1,45,975	1,07,880	1,00,516	1,04,920
	Charged ..	*5,39,430*	*6,01,360*	*5,57,373*	*5,79,320*

H—WORKS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PETTY WORKS—				
(i) Legislative bodies—Provincial Legislative Assembly		2,000		2,000
(ii) Headquarters establishment—Board of Revenue		..		..
(iii) Commissioners		4,000		2,000
(iv) District administration		75,240		75,000
(v) Regrant of lapses		6,000		9,000
(vi) *Deduct*—Probable lapses		6,000		9,000
TOTAL ..	73,566	81,240	76,000	79,000
2. MAINTENANCE AND REPAIRS—				
(i) Legislative bodies—Provincial Legislative Assembly		1,929		1,929
(ii) Water and house-tax on the residence of members of the Legislative Assembly ..		571		571
(iii) Headquarters establishment—Board of Revenue		1,500		1,300
(iv) Ditto ditto Local Fund Audit Establishment		290		290
(v) Commissioners		12,968		12,968
(vi) Water-tax on residential buildings ..		259		259
(vii) District administration		1,70,588		1,68,528
(viii) Water-tax on residential buildings ..		1,010		1,061
(ix) Circuit house electric energy charges ..		4,698		3,416
(x) Municipal and water-tax on circuit houses ..		36		36
(xi) Maintenance of court compounds ..		20,000		20,000
TOTAL ..	2,03,810	2,13,849	2,05,000	2,10,358
TOTAL, WORKS ..	2,77,376	2,95,089	2,81,000	2,89,358

GRANT No. 11

ADMINISTRATION OF JUSTICE

(HEAD OF ACCOUNT : 27—ADMINISTRATION OF JUSTICE)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray expenses in connexion with the ADMINISTRATION OF JUSTICE

Voted : Rupees fifty-one lakhs, eighty-three thousand and fifty-nine.

Charged : Rupees nineteen lakhs, thirty-nine thousand, one hundred and seventy-seven.

II—SUB-HEADS under which this grant will be accounted for by the JUDICIAL DEPARTMENT :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—HIGH COURT AND CHIEF COURT					
(a)—HIGH COURT—					
1. Pay of officers ..	Voted ..	33,965	6,600	6,600	6,600
	Charged ..	*5,16,730*	*5,48,370*	*5,34,300*	*5,14,168*
2. Pay of establishment ..	.. ..	3,33,415	*3,30,082*	*3,25,000*	*3,25,993*
3. Allowances and honoraria	Voted ..	8,191	..	..	..
	Charged ..	*1,961*	*12,800*	*10,000*	*12,800*
4. Contingencies ..	.. ..	28,572	*24,698*	*26,000*	*24,742*
TOTAL, (a) ..	Voted ..	4,04,143	6,600	6,600	6,600
	Charged ..	*5,18,691*	*9,15,950*	*8,95,300*	*8,77,703*
(b)—CHIEF COURT—					
1. Pay of officers ..	Voted ...	1,36,773	3,600	3,600	3,600
	Charged ..	*78,391*	*2,34,813*	*2,26,000*	*2,19,500*
2. Pay of establishment ..	Voted ..	1,35,689	1,144	1,144	1,044
	Charged ..	..	*1,35,112*	*1,33,000*	*1,32,334*
3. Allowances and honoraria	Voted ..	5,295	..	..	..
	Charged ..	*192*	*4,950*	*5,000*	*4,000*
4. Contingencies ..	Voted ..	20,475	17	20	17
	Charged ..	..	*20,133*	*21,000*	*19,290*
TOTAL, (b) ..	Voted ..	2,98,232	4,761	4,764	4,661
	Charged ..	*78,583*	*3,95,008*	*3,85,000*	*3,75,124*
TOTAL, HIGH COURT AND CHIEF COURT.	Voted ..	7,02,375	11,361	11,364	11,261
	Charged ..	*5,97,274*	*13,10,958*	*12,80,300*	*12,52,827*
B—LAW OFFICERS					
(a)—ADVOCATE GENERAL—					
1. Pay of officers (*Charged*)	.. ..	..	*3,520*	*3,520*	*6,000*
2. Pay of establishment	.. ..	..	880	880	1,702
3. Allowances and honoraria	Voted ..	..	100	100	200
	Charged ..	..	*1,800*	*1,800*	*2,500*
4. Contingencies ..	.. ..	..	685	600	1,020
TOTAL, (a)	Voted ..	..	1,665	1,580	2,922
	Charged ..	..	*5,320*	*5,320*	*8,500*
(b)—LEGAL REMEMBRANCER AND GOVERNMENT ADVOCATES—					
1. Pay of officers ..	.. ..	69,649	61,800	58,000	51,000
2. Pay of establishment ..	.. ..	29,278	30,762	28,500	30,165
3. Allowances and honoraria	.. ...	2,36,060	2,53,728	2,40,000	2,47,078
4. Law charges in pauper and other suits	..	5,168	5,000	5,000	5,000
5. Contingencies ..	.. ...	34,428	33,792	34,500	35,028
TOTAL, (b) ..	..	3,74,583	3,85,082	3,66,000	3,68,271
TOTAL, LAW OFFICERS ..	Voted ..	3,74,583	3,86,747	3,67,580	3,71,193
	Charged ..	..	*5,320*	*5,320*	*8,500*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
C—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE		10,206	10,176	10,000	10,086
D—CIVIL AND SESSIONS COURTS					
(*a*)—DISTRICT AND SESSIONS JUDGES—					
1. Pay of officers ..	Voted ..	2,47,082	2,82,000	2,90,000	3,05,000
	Charged ..	*4,05,888*	*4,03,000*	*3,40,000*	*3,58,000*
2. Pay of establishment	..	7,65,126	7,77,093	7,58,000	7,75,882
3. Allowances and honoraria	Voted ..	46,410	32,538	49,000	32,538
	Charged ..	*18,512*	*13,200*	*14,000*	*13,000*
4. Diet to witnesses and assessors ..	..	1,15,879	1 50,000	1,20,000	1,25,000
5. Contingencies	..	1,80,584	1,86,507	1,75,000	1,81,218
TOTAL, (*a*) ..	Voted ..	13,55,081	14,28,138	13,92,000	14,19,638
	Charged ..	*4,24,400*	*4,16,200*	*3,54,000*	*3,71,000*
(*b*)—CIVIL JUDGES—					
1. Pay of officers ..	Voted ..	7,12,718	6,90,000	6,90,000	6,90,000
	Charged ..	*52,402*	*60,300*	*55,000*	*58,800*
2. Pay of establishment	..	2,72,482	2,60,695	2,72,000	2,69,635
TOTAL, (*b*) ..	Voted ..	9,85,200	9,50,695	9,62,000	9,59,635
	Charged ..	*52,402*	*60,300*	*55,000*	*58,800*
(*c*)—MUNSIFS—					
1. Pay of officers	..	7,19,240	6,48,500	7,30,000	7,10,000
2. Pay of establishment	..	4,68,193	4,91,318	4,66,000	4,72,081
Lump deduction	..	..	15,500	..	..
TOTAL, (*c*)	..	11,87,433	11,24,318	11,96,000	11,82,081
(*d*)—PROCESS-SERVING CHARGES—					
RENT SUITS—					
1. Pay of establishment	..	4,09,510	3,98,487	4,00,000	3,97,646
2. Allowances and honoraria ..	..	4,001	4,000	5,000	4,000
3. Contingencies	..	2,793	2,274	2,500	2,354
TOTAL, (*d*)	..	4,16,304	4,04,761	4,07,500	4,04,000
(*e*)—PROCESS-SERVING CHARGES—					
JUDICIAL—					
1. Pay of establishment	..	3,04,006	3,09,188	3,05,000	3,08,502
2. Allowances and honoraria ..	..	2,930	3,000	3,000	3,000
3. Contingencies	..	277	500	300	542
TOTAL, (*e*)	..	3,07,213	3,12,688	3,08,300	3,12,044
(*f*)—RECORD-ROOM AND COPY-MAKING CHARGES—					
1. Pay of establishment	..	2,01,807	2,09,046	2,05,000	2,05,808
2. Allowances and honoraria ..	..	1,187	1,000	1,100	1,000
3. Contingencies	..	1,837	1,786	1,700	1,789
TOTAL, (*f*)	..	2,04,831	2,11,832	2,07,800	2,08,597
TOTAL, CIVIL AND SESSIONS COURTS.	Voted ..	44,56,062	44,32,432	44,73,600	44,85,995
	Charged ..	*4,76,802*	*4,76,500*	*4,09,000*	*4,29,800*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
E—COURTS OF SMALL CAUSES					
1. Pay of officers	Voted ..	1,10,963	1,16,000	1,18,000	88,400
	Charged	..	..	..	*27,600*
2. Pay of establishment		68,373	68,607	68,600	69,010
3. Allowances and honoraria ..	Voted ..	1,946	1,000	1,900	1,000
	Charged	..	..	..	*500*
4. Contingencies		5,495	6,359	5,500	6,188
5. Process-serving establishment		18,258	18,473	17,000	17,535
6. Record room or copy-making establishment ..		5,279	5,010	5,000	5,106
TOTAL, COURTS OF SMALL CAUSES	Voted ..	2,10,314	2,15,449	2,16,000	1,87,239
	Charged	..	..	..	*28,100*
F—CRIMINAL COURTS					
1. Pay of officers	Voted ..	...	..	9,500	10,200
	Charged	*7,832*	*8,600*	*750*	..
2. Pay of establishment, allowances and contingencies ..	Voted ..	9,243	10,329	9,600	9,494
	Charged	*17*	*150*	*50*	..
TOTAL, CRIMINAL COURTS ..	Voted ..	9,243	10,329	19,100	19,694
	Charged	*7,849*	*8,750*	*800*	..
G—CHARGES IN ENGLAND ..	Voted ..	25,919	3,360	14,483	18,000
	Charged	*1,75,334*	*1,70,200*	*2,22,838*	*2,03,280*
H—WORKS					
A—HIGH COURT			*13,270*		*13,270*
B—CHIEF COURT			*4,700*		*3,400*
C—CIVIL AND SESSIONS COURTS			78,65[illegible]		78,389
D—COURTS OF SMALL CAUSES			752		752
E—CRIMINAL COURTS			2,500		450
TOTAL, WORKS	Voted ..	1,08,278	81,905	79,000	79,591
	Charged	..	*17,970*	*17,900*	*16,670*
GRAND TOTAL ..	Voted ..	58,96,980	51,51,759	51,91,127	51,83,059
	Charged ..	*12,57,259*	*19,89,698*	*19,36,158*	*19,39,177*

III—Details of the foregoing : *See* pages 94 to 100.

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(a) HIGH COURT						
1. PAY OF OFFICERS—						
Chief Justice (5,000)	*1*	*1*		*60,000*		*48,230*
Puisne Judges (4,000)	*10*	*10*		*4,59,000*		*4,34,150*
Registrar (1,000+150)	*1*	*1*		*12,000*		*14,178*
Deputy and Assistant Registrars (400—960) ..	*2*	*2*		*17,370*		*17,610*
Law reporters (150—400)—Voted	2	2		6,600		6,600
TOTAL .. Voted ..			33,965	6,600	6,600	6,600
TOTAL .. *Charged* ..			*5,16,730*	*5,48,370*	*5,34,300*	*5,14,168*
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (20—360)	*240*	*240*		*3,07,766*		*3,03,815*
Servants (10-8—23)	*79*	*79*		*13,116*		*12,978*
Temporary establishment				*1,200*		*1,200*
Leave salary				*8,000*		*8,000*
TOTAL ..			3,33,415	*3,30,082*	*3,25,000*	*3,25,993*
3. ALLOWANCES AND HONORARIA—						
Cost of passages under Superior Civil Services Rules—Charged				*2,500*		*2,500*
Cost of passages to non-Indian Civil Service Judges—Charged				..		..
Remuneration to translators for parties' work ..				*1,000*		*1,000*
Travelling and other allowances Voted ..				..		..
Travelling and other allowances *Charged* ..				*8,000*		*8,000*
Honorarium for the conduct and supervision of Munsifship examination				..		..
Allowances to witnesses and jurors				*300*		*300*
Allowances to section writers and clerks doing section work out of office hours				*1,000*		*1,000*
TOTAL .. Voted ..			8,191	..	..	..
TOTAL .. *Charged* ..			*1,961*	*12,800*	*10,000*	*12,800*
4. CONTINGENCIES—						
Contract				*21,253*		*21,253*
Non-contract—Books and periodicals				*1,710*		*1,710*
Typewriters				*950*		*950*
Other charges				*545*		*589*
Purchase and repair of cycles				*190*		*190*
Charges incurred on refused copies under V.-P. P. system				*50*		*50*
Munsifship examination charges				..		..
TOTAL ..			28,572	*24,698*	*26,000*	*24,742*
TOTAL, HIGH COURT .. Voted ..			4,04,143	6,600	6,600	6,600
TOTAL, HIGH COURT .. *Charged* ..			*5,18,691*	*9,15,950*	*8,95,300*	*8,77,703*
(b) CHIEF COURT						
1. PAY OF OFFICERS—						
Chief Judge (4,000) .. Voted ..	..	..		..		..
Chief Judge (4,000) .. *Charged* ..	*1*	*1*		*48,000*		*40,000*
Judges .. .. Voted ..	..	..		..		..
Judges .. .. *Charged (3,500)* ..	*4*	*4*		*1,54,700*		*1,55,400*
Registrar and Deputy Registrar (500—1,000) ..	*2*	*2*		*18,000*		*17,800*
Law reporter (300)	1	1		3,600		3,600
Leave salary				*14,113*		*6,300*
TOTAL .. Voted ..			1,36,773	3,600	3,600	3,600
TOTAL .. *Charged*			*78,391*	*2,34,813*	*2,26,000*	*2,19,500*
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (20—350) Voted ..	1	1		900		900
Clerks and apprentices (20—350) *Charged*	*101*	*101*		*1,23,050*		*1,20,254*
Temporary clerks (lump provision)				*300*		*300*
Servants (12—20) .. Voted	1	1		144		144
Servants (12—20) .. *Charged*	*44*	*44*		*7,362*		*7,380*
Leave salary .. Voted				100		..
Leave salary .. *Charged*				*4,400*		*4,400*
TOTAL Voted ..			1,35,689	1,144	1,144	1,044
TOTAL *Charged*			..	*1,35,112*	*1,33,000*	*1,32,334*
3. ALLOWANCES AND HONORARIA—						
Cost of passages (Charged)				..		..
Travelling and other allowances Voted ..				..		..
Travelling and other allowances *Charged* ..				*4,950*		*4,000*
Honorarium for the conduct and supervision of Munsifship examination				..		..
TOTAL .. Voted ..			5,295	..	..	..
TOTAL .. *Charged* ..			*192*	*4,950*	*5,000*	*4,000*

A—HIGH COURT AND CHIEF COURT—(*concluded*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				*4,534*		*5,000*
Pay of menials				*804*		*786*
Maintenance of lawns				*1,520*		*1,350*
Non-contract contingencies—						
Purchase of books				*1,425*		*1,425*
Typewriters				*1,987*		*558*
Clothing .. .. { Voted ..				17		17
Clothing .. .. { *Charged*				*795*		*1,237*
Other items				*768*		*768*
Purchase and repair of cycles				*300*		*166*
Remuneration to licensed translators for parties' work and payment of fees for Privy Council work, etc.				*8,000*		*8,000*
TOTAL { Voted ..			20,475	17	20	17
TOTAL { *Charged*			..	*20,133*	*21,000*	*19,290*
TOTAL, CHIEF COURT .. { Voted ..			2,98,232	4,761	4,764	4,661
TOTAL, CHIEF COURT .. { *Charged* ..			*78,583*	*3,95,008*	*3,85,000*	*3,75,124*
TOTAL, HIGH COURT AND CHIEF COURT { Voted ..			7,02,375	11,361	11,364	11,261
TOTAL, HIGH COURT AND CHIEF COURT { *Charged* ..			*5,97,274*	*13,10,958*	*12,80,300*	*12,52,827*

B—LAW OFFICERS

(*a*) ADVOCATE GENERAL

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS —						
Advocate General (500) (*Charged*)	*1*	*1*	..	*3,520*	*3,520*	*6,000*
2. PAY OF ESTABLISHMENT—						
Stenographer (100—150)	1	1		700		1,270
Servants (12—14)	2	2		180		312
Leave salary				..		120
TOTAL ..			..	880	880	1,702
3. ALLOWANCES AND HONORARIA—						
TRAVELLING ALLOWANCE .. { Voted ..			..	100	100	200
TRAVELLING ALLOWANCE .. { *Charged* ..			..	*1,800*	*1,800*	*2,500*
4. CONTINGENCIES—						
Contract..				200		400
Non-contract—						
Telephone charges				100		200
Purchase and repair of typewriters				385		15
Other charges				..		405
TOTAL ..			..	685	600	1,020
TOTAL, ADVOCATE GENERAL .. { Voted ..			..	1,665	1,580	2,922
TOTAL, ADVOCATE GENERAL .. { *Charged* ..			..	*5,340*	*5,320*	*8,500*

B LAW OFFICER —(*concluded*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(b) LEGAL REMEMBRANCER AND GOVERNMENT ADVOCATES						
1. PAY OF OFFICERS—						
Government and Assistant Government Advocates (500—1,000)	4	3		36,000		27,000
Government Pleader (500)	1	2		9,000		12,000
Deputy Legal Remembrancer (1,200—1,400) ..		1		16,800		12,000
TOTAL ..			69,649	61,800		51,000
2 PAY OF ESTABLISHMENT—						
Clerks (35—350)	24	24		27,170		26,591
Servants (10-8—20)	16	16		2,592		2,574
Leave salary				1,000		1,000
TOTAL ..			29,278	30,762	28,500	30,165
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				4,488		6,138
Fees to Government pleaders in criminal cases ..				2,25,000		2,15,000
Fees to Government pleaders in civil suits ..				21,000		22,000
House rent and other allowances				3,240		3,940
TOTAL ..			2,36,060	2,53,728	2,40,000	2,47,078
4. LAW CHARGES IN PAUPER AND OTHER SUITS ..			5,168	5,000	5,000	5,000
5. CONTINGENCIES—						
Contract				1,880		1,880
Pay of menials				360		360
Non-contract				1,652		2,888
Fees to outside counsel in criminal cases ..				29,400		29,400
Fees to outside counsel in civil suits				500		500
TOTAL ..			34,428	33,792	34,500	35,028
TOTAL, LEGAL REMEMBRANCER, ETC.			3,74,583	3,85,082	3,66,000	3,68,271
TOTAL, LAW OFFICE .. Voted ..			3,74,583	3,86,747	3,67,580	3,71,193
TOTAL, LAW OFFICE .. *Charged* ..			..	*5,320*	*5,320*	*8,500*

C—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF ESTABLISHMENT—						
Clerks and servants (10—175)	7	7		4,328	4,298	4,075
Temporary clerk				360	360	360
Total ..			4,161	4,688	4,200	4,435
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			4,800	4,800	4,900	4,800
3. CONTINGENCIES—						
Contract				550	..	613
Non-contract				138	..	238
TOTAL ..			1,245	688	900	851
TOTAL, ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE			10,206	10,176	10,000	10,086

D—CIVIL AND SESSIONS COURTS

(a) DISTRICT AND SESSIONS JUDGES

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
District and Sessions Judges (1,425—1,850). Voted ..	8	9		2,70,000		3,00,000
(1,200—3,000) .. .. *Charged* ..	*23*	*21*		*4,00,000*		*3,55,000*
Officers for temporary courts .. Voted ..				12,000		5,000
Officers for temporary courts .. *Charged* ..				*3,000*		*3,000*
Leave salary				..		
TOTAL .. Voted ..			2,47,082	2,82,000	2,90,000	3,05,000
TOTAL .. *Charged* ..			*4,05,888*	*4,03,000*	*3,40,000*	*3,58,000*
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (18—260)	820	820		6,96,277		6,96,000
Servants (1—16)	544	543		59,076		58,950
Provision for temporary establishment				6,240		6,648
Leave salary, etc.				..		..
Provision for establishment of temporary courts ..				2,500		1,500
Lump provision for other temporary establishment..				13,000		12,784
TOTAL ..			7,65,126	7,77,093	7,58,000	7,75,882
3. ALLOWANCES AND HONORARIA—						
Travelling allowances .. Voted ..				30,000		30,000
Travelling allowances .. *Charged* ..				*8,000*		*7,800*
House rent and other allowances Voted ..				2,538		2,538
House rent and other allowances *Charged* ..				..		..
Cost of passages—Charged				*5,000*		*5,000*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Services (*Charged*) ..				*200*		*200*
TOTAL .. Voted ..			46,410	32,538	49,000	32,538
TOTAL .. *Charged* ..			*18,512*	*13,200*	*14,000*	*13,000*
4. DIET TO WITNESSES AND ASSESSORS			1,15,879	1,50,000	1,20,000	1,25,000
5. CONTINGENCIES—						
Contract—Postage and telegram charges—Provincial				42,180		42,180
Contract—District				80,713		80,751
Tour charges				114		114
Pay of menials				14,541		14,540
Improvement of court compounds				19,986		19,986
Contingencies of probationary munsifs				..		..
6. NON-CONTRACT CONTINGENCIES—						
Purchase of typewriters				8,480		5,374
Purchase of a typewriter				..		350
Purhase of books				6,042		6,038
Purchase of clothing				495		1,187
Office rent				6,000		4,600
Other charges				756		759
Contingencies of temporary courts ..				2,500		2,500
Purchase and repairs of cycles				700		839
Fees to examiner of questioned documents ..				4,000		2,000
TOTAL ..			1,80,584	1,86,507	1,75,000	1,81,218
TOTAL, DISTRICT AND SESSIONS JUDGES Voted ..			13,55,081	14,28,138	13,92,000	14,19,638
TOTAL, DISTRICT AND SESSIONS JUDGES *Charged* ..			*4,24,400*	*4,16,200*	*3,54,000*	*3,71,000*

D—CIVIL AND SESSIONS COURTS—(*continued*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(*b*)—CIVIL JUDGES			Rs	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Civil and Sessions Judges (720—1,200)	50	52		6,00,000		6,00,000
Civil and Sessions Judges (*750—1,200*)— *Charged*	*4*	4		*38,800*		*38,800*
Leave salary				55,000		55,000
Provision for temporary courts.. Voted ..				35,000		35,000
Provision for temporary courts.. *Charged* ..				*21,500*		*20,000*
TOTAL .. Voted ..			7,12,718	6,90,000	6,90,000	6,90,000
TOTAL .. *Charged* ..			*52,402*	*60,300*	*55,000*	*58,800*
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (18—160)	327	327		2,11,313		2,11,753
Servants (9—14)	150	150		18,882		18,882
Leave salary				20,000		25,000
Establishment for temporary courts				10,500		14,000
TOTAL ..			2,72,482	2,60,695	2,72,000	2,69,635
TOTAL, CIVIL JUDGES .. Voted ..			9,85,200	9,50,695	9,62,000	9,59,635
TOTAL, CIVIL JUDGES .. *Charged* ..			*52,402*	*60,300*	*55,000*	*58,800*
(*c*)—MUNSIFS						
1. PAY OF OFFICERS—						
Munsifs (250—850)	145	145		6,33,500		7,00,000
Officers for temporary courts				15,000		10,000
TOTAL ..			7,19,240	6,48,500	7,30,000	7,10,000
2. PAY OF ESTABLISHMENT –						
Clerks and apprentices (18—110)	728	710		4,05,000		3,98,000
Clerks				..		550
Servants (7-8—13)	471	457		55,000		52,000
Honorary munsifs' clerks (20—45)	57	55		17,820		11,000
Honorary munsifs' servants (9—12)	25	26		2,898		2,931
Honorary munsifs' temporary establishment ..				1,600		1,600
Leave salary				..		..
Extra establishment for temporary courts ..				9,000		6,000
TOTAL ..			4,68,193	4,91,318	4,66,000	4,72,081
Lump deduction			..	15,500	..	..
TOTAL, MUNSIFS			11,87,433	11,24,318	11,96,000	11,82,081
(*d*)—PROCESS-SERVING CHARGES						
RENT SUITS—						
1. PAY OF ESTABLISHMENT—						
Kurk amins (35—50)	308	308		1,63,109		1,63,240
Servants (9—10-8)	1,770	1,761		2,02,878		2,01,906
Extra process-servers				6,500		6,500
Temporary establishment				26,000		26,000
Leave salary				..		..
TOTAL ..			4,09,510	3,98,487	4,00,000	3,97,646
2. ALLOWANCES AND HONORARIA—						
Travelling allowance			4,001	4,000	5,000	4,000
3. CONTINGENCIES—						
Contract				505		501
Non-contract				1,769		1,853
TOTAL ..			2,793	2,274	2,500	2,354
TOTAL, PROCESS-SERVING CHARGES (RENT SUITS) ..			4,16,304	4,04,761	4,07,500	4,04,000
(*e*)—PROCESS-SERVING CHARGES						
JUDICIAL—						
1. PAY OF ESTABLISHMENT—						
Writers and runners (9—34)..	2,573	2,573		3,09,188		3,08,502
TOTAL ..			3,04,006	3,09,188	3,05,000	3,08,502

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			2,930	3,000	3,000	3,000
3. CONTINGENCIES—						
Contract				500		474
Non-contract				..		68
TOTAL ..			277	500	300	542
TOTAL, PROCESS-SERVING CHARGES—JUDICIAL ..			3,07,213	3,12,688	3,08,300	3,12,044
(*f*)—RECORD ROOM OR COPY-MAKING CHARGES						
1. PAY OF ESTABLISHMENT—						
Clerks (22—60)	545	545		2,00,000		1,98,000
Servants (9—13)	16	17		2,046		2,160
Temporary establishment				7,000		5,648
Leave salary				..		..
TOTAL ..			2,01,807	2,09,046	2,05,000	2,05,808
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances and fees for copying			1,187	1,000	1,100	1,000
3. CONTINGENCIES—						
Contract				691		679
Fees for copying..				1,095		1,110
TOTAL ..			1,837	1,786	1,700	1,789
TOTAL, RECORD-ROOM CHARGES			2,04,831	2,11,832	2,07,800	2,08,597
TOTAL, CIVIL AND SESSIONS COURTS .. Voted ..			44,56,062	44,32,432	44,73,600	44,85,995
TOTAL, CIVIL AND SESSIONS COURTS .. *Charged* ..			*4,76,802*	*4,76,500*	*4,09,000*	*4,29,800*

E—COURTS OF SMALL CAUSES

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Small Cause Court Judges Voted (850—1,350) ..	11	6		1,08,000		80,400
Small Cause Court Judges *Charged (750—1,200)* ..	..	*3*		..		*27,600*
Leave salary				8,000		8,000
TOTAL Voted ..			1,10,963	1,16,000	1,18,000	88,400
TOTAL *Charged* ..			..	..	..	*27,600*
2. PAY OF ESTABLISHMENT—						
Clerks and apprentices (22—235)	97	97		61,701		61,804
Clerk 1 (25—34)				..		300
Servants (10-8)	31	31		3,906		3,906
Leave salary				3,000		3,000
TOTAL ..			68,373	68,607	68,600	69,010
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..			1,946	1,000	1,900	1,000
Travelling allowance .. *Charged* ..			..	..	..	*500*
4. CONTINGENCIES—						
Contract—(Provincial) Postage and telegram charges				950		950
Contract—District				4,431		4,431
Pay of menials				720		720
Non-contract				258		87
TOTAL ..			5,495	6,359	5,500	6,188

	Numbers, 1937–38	Numbers, 1938–39	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised stimate, 1937–38	Budget estimate, 1938–39
			Rs.	Rs.	Rs.	Rs.
5. PROCESS-SERVING ESTABLISHMENT—						
Bailiffs and nazirs (30—155)	12	12		13,007		12,069
Servants and process-servers (9—13)	44	44		5,466		5,466
TOTAL ..			18,258	18,473	17,000	17,535
6. RECORD-ROOM ESTABLISHMENT—						
Clerks and servants (10-8—40)	14	14	5,279	5,010	5,000	5,106
TOTAL, COURTS OF SMALL CAUSES — Voted ..			2,10,314	2,15,449	2,16,000	1,87,239
TOTAL, COURTS OF SMALL CAUSES — *Charged* ..			..	..	..	*28,100*

F—CRIMINAL COURTS

	Numbers, 1937–38	Numbers, 1938–39	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised stimate, 1937–38	Budget estimate, 1938–39
1. PAY OF OFFICERS—						
City Magistrate, Lucknow (850) — *Charged* ..	*1*	..		..		..
City Magistrate, Lucknow (850) — Voted ..	..	1		..		10,200
TOTAL .. — Voted ..			..	..	9,500	10,200
TOTAL .. — *Charged* ..			*7,832*	*8,600*	*750*	..
2. PAY OF ESTABLISHMENT, ALLOWANCES AND CONTINGENCIES—						
Clerks (40—100)	4	4	5,270	2,700		2,700
Temporary clerks (20—35)	6	6		2,340		2,340
Travelling allowance .. — Voted ..			33	50		200
Travelling allowance .. — *Charged* ..			*17*	*150*		..
Rewards under Arms Act				5,000		4,000
Contract contingencies			3,940	114		114
Non-contract contingencies				125		140
TOTAL .. — Voted ..			9,243	10,329	9,600	9,494
TOTAL .. — *Charged* ..			*17*	*150*	*50*	..
TOTAL, CRIMINAL COURTS .. — Voted ..			9,243	10,329	19,100	19,694
TOTAL, CRIMINAL COURTS .. — *Charged* ..			*7,849*	*8,750*	*800*	..

G—CHARGES IN ENGLAND

	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised stimate, 1937–38	Budget estimate, 1938–39
EXPENDITURE BY SECRETARY OF STATE				
Other charges (Voted)	2,000	3,360	3,360	2,000
EXPENDITURE BY HIGH COMMISSIONER				
Leave salaries and deputation pay .. — Voted ..	24,054	..	11,200	16,000
Leave salaries and deputation pay .. — *Charged* ..	*1,25,698*	*1,14,200*	*1,84,000*	*1,53,280*
Sterling overseas pay .. .. — Voted ..	..	..	..	..
Sterling overseas pay .. .. — *Charged* ..	*50,583*	*56,000*	*40,000*	*50.000*
TOTAL .. — Voted ..	24,054	..	11,200	16,000
TOTAL .. — *Charged* ..	*1,76,281*	*1,70,200*	*2,24,000*	*2,03,280*
Loss or gain by exchange .. — Voted ..	—135	..	—77	..
Loss or gain by exchange .. — *Charged* ..	*—947*	..	*—1,162*	..
TOTAL, CHARGES IN ENGLAND — Voted ..	25,919	3,360	14.483	18,000
TOTAL, CHARGES IN ENGLAND — *Charged* ..	*1,75,334*	*1,70,200*	*2,22,838*	*2,03,280*

H—WORKS

	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised stimate, 1937–38	Budget estimate, 1938–39
1. PETTY WORKS—				
(i)—Chief Court—		*2,100*		*800*
(ii)—Civil and Sessions Courts—				
(1) At the disposal of High Court		13,000		13,000
(2) At the disposal of Chief Court ..		6,000		2.500
(3) At the disposal of Chief Court		..		3,237
TOTAL .. — Voted ..	34,555	19,000	19.000	18,737
TOTAL .. — *Charged* ..	..	*2,100*	*2,100*	*800*
2. MAINTENANCE AND REPAIRS—				
(i)—High Court		*13,270*		*13,270*
(ii)—Chief Court		*2,600*		*2,600*
(iii)—Civil and Sessions Courts—				
(1) At the disposal of High Court ..		6,080		6,080
(2) At the disposal of Chief Court ..		2,090		2,090
(3) Civil and Sessions Courts		51,078		51,078
(iv)—Courts of Small Causes		752		752
(v)—Criminal Courts		2,500		450
Water-tax on residential buildings ..		405		404
TOTAL .. — Voted ..	73,723	62,905	60,000	60,854
TOTAL .. — *Charged* ..	..	*15,870*	*15,800*	*15,870*
TOTAL, WORKS — Voted ..	1,08,278	81,905	79,000	79,591
TOTAL, WORKS — *Charged* ..	..	*17,970*	*17,900*	*16,670*

GRANT No. 12

JAILS

(HEAD OF ACCOUNT: 28—JAILS AND CONVICT SETTLEMENTS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the administration of the JAIL DEPARTMENT and the reformation of CIRMINAL TRIBES

Voted : Rupees twenty-nine lakhs, sixty-two thousand, five hundred and seventy-two.

Charged : Rupees one lakh, seventy-two thousand, eight hundred and fifty-two.

II—SUB-HEADS under which this grant will be accounted for by the JAIL AND POLICE DEPARTMENTS :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—JAILS					
(a) SUPERINTENDENCE—					
1. Pay of officers ..	*Charged* ..	*30,163*	*31,459*	*31,100*	*32,100*
2. Pay of establishment ..	... ..	35,339	37,388	37,300	36,634
3. Allowances and honoraria	Voted ...	2,408	1,850	1,850	1,650
	Charged ...	*3,017*	*2,500*	*2,500*	*2,250*
4. Contingencies ..	... ...	9,168	6,047	9,550	6,047
TOTAL, (a) ..	Voted ..	46,915	45,285	48,700	44,331
	Charged ..	*33,180*	*33,959*	*33,600*	*34,350*
(b) CENTRAL JAILS—					
1. Pay of officers ..	Voted ..	40,217	37,725	47,000	47,685
	Charged ..	*1,16,022*	*1,22,645*	*1,05,000*	*1,06,802*
2. Pay of establishment ..	.. ..	2,17,517	2,22,566	2,30,000	2,28,227
3. Allowances and honoraria	Voted ..	19,180	19,600	19,600	18,250
	Charged ..	*1,129*	*2,100*	*2,000*	*1,500*
4. Contingencies ..	.. ...	4,22,153	4,41,330	4,50,000	4,60,000
TOTAL, (b) ...	Voted ..	6,99,067	7,21,221	7,46,600	7,54,162
	Charged ..	*1,17,151*	*1,24,745*	*1,07,000*	*1,08,302*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 193.-39
		Rs.	Rs.	Rs.	Rs.
(c) DISTRICT JAILS—					
1. Pay of officers ..	Voted ..	49,636	54,615	50,000	50,565
	Charged ..	*11,454*	*11,100*	*15,800*	*15,600*
2. Pay of establishment ..	..	6,54,292	6,65,769	6,60,000	6,63,575
3. Allowances and honoraria	.. ..	53,665	51,500	54,000	52,200
4. Contingencies ..	.. ..	6,31,782	6,53,999	6,50,000	6,53,975
5. *Deduct* recoveries ..	.. ..	1,486	4,200	3,000	3,300
TOTAL, (c) ..	Voted ..	13,87,889	14,21,683	14,11,000	14,17,015
	Charged ..	*11,454*	*11,100*	*15,800*	*15,600*
(d) JUVENILE JAIL—					
1. Pay of establishment	.. ..	19,560	18,784	18,700	19,014
2. Allowances and honoraria	.. ..	1,223	1,215	1,100	1,125
3. Contingencies ..	.. ..	8,167	8,754	9,500	9,729
TOTAL, (d)	..	28,950	28,753	29,300	29,868
(e) LOCK-UPS—					
1. Pay of officers ..	.. ..	..	120	780	780
2. Pay of establishment	.. ..	3,983	3,720	3,000	3,384
3. Allowances and honoraria	.. ..	181	660	660	180
4. Contingencies ..	.. ..	88,925	93,780	88,000	1,11,000
TOTAL, (e)	..	93,089	98,280	92,440	1,15,344
(f) CHARGES FOR POLICE CUSTODY	.. ..	26,903	29,000	29,000	28,400
(g) SUBSISTENCE FOR PRISONERS ON RELEASE FROM JAILS	.. ..	1,500	1,500	1,500	1,500
(h) CHARGES FOR REFORMATION OF CRIMINAL TRIBES		1,30,003	1,31,552	1,15,000	1,45,226
TOTAL, JAILS ..	Voted ..	24,14,316	24,77,274	24,73,540	25,35,846
	Charged ..	*1,61,785*	*1,69,804*	*1,56,400*	*1,58,252*
B—JAIL MANUFACTURES					
(a) CENTRAL JAILS ..	.. ..	1,23,969	1,52,254	1,57,144	1,50,254
(b) DISTRICT JAILS ..	.. ..	1,51,132	1,81,432	1,70,960	1,71,652
(c) JUVENILE JAIL ..	.. ..	—1,029	1,340	3,300	1,340
TOTAL, JAIL MANUFACTURES	..	2,74,072	3,35,026	3,31,404	3,23,246
C—CHARGES IN ENGLAND ..	Voted ..	2,285	1,920	1,909	1,920
	Charged ..	*1,722*	*7,800*	*4,695*	*14,600*
D—WORKS.. ..	.. ..	1,18,507	96,860	95,000	1,01,560
GRAND TOTAL ..	Voted ..	28,09,180	29,11,080	29,01,853	29,62,572
	Charged ..	*1,63,507*	*1,77,604*	*1,61,095*	*1,72,852*

III—DETAILS of the foregoing :—*See* pages 103 to 107.

A—JAILS

	Numbers, 1937–38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
			Rs.	Rs.	Rs.	Rs.
(a) SUPERINTENDENCE						
1. PAY OF OFFICERS—						
Inspector General (Charged) (2,300—2,500) ..	*1*	*1*	*30,163*	*31,459*	*31,100*	*32,100*
2. PAY OF ESTABLISHMENT—						
Jail auditor (225—300)	1	1		3,060		2,275
Clerks and servants (10-8—300)	27	27		27,328		22,584
Clerk 1 (60—130)				..		775
Temporary establishment				7,000		7,000
Leave Salary				..		4,000
TOTAL ..			35,339	37,388	37,300	36,634
3. ALLOWANCES AND HONORARIA—						
Cost of passages (*Charged*)				..		
Hill allowance				150		100
Travelling and other allowances { Voted ..				1,700		1,550
Travelling and other allowances { *Charged* ..				*2,500*		*2,250*
TOTAL .. { Voted ..			2,408	1,850	1,850	1,650
TOTAL .. { *Charged* ..			*3,017*	*2,500*	*2,500*	*2,250*
4. CONTINGENCIES—						
Contract				4,447		4,447
Pay of menials				546		546
Non-contract—						
Charges payable to other Governments ..				200		200
Other items				854		854
TOTAL ..			9,168	6,047	9,550	6,047
TOTAL, SUPERINTENDENCE .. { Voted ..			46,915	45,285	48,700	44,331
TOTAL, SUPERINTENDENCE .. { *Charged* ..			*33,180*	*33,959*	*33,900*	*34,350*
(b) CENTRAL JAILS						
1. PAY OF OFFICERS—						
Superintendents .. { Voted (1,250—1,650) ..	..	1		..		9,610
Superintendents .. { *Charged (1,250—1,650)* ..	*6*	*5*		*1,20,645*		*1,05,102*
Head jailors (350—400)	8	8		37,725		38,075
Leave salary .. { Voted ..				..		
Leave salary .. { *Charged* ..				*2,000*		*1,700*
TOTAL .. { Voted ..			40,217	37,725	47,000	47,685
TOTAL .. { *Charged* ..			*1,16,022*	*1,22,645*	*1,05,000*	*1,06,802*
2. PAY OF ESTABLISHMENT—						
Jailors, deputy and assistant jailors (85—300) ..	38	42		59,930		66,900
Medical establishment (30—160)	18	18		17,320		17,911
Clerical, educational and mechanical establishments (25—100)	45	42		40,678		39,248
Warders' establishment (1—100)	425	425		1,03,696		1,03,226
Menial and other establishments (7-8—13) ..	8	8		942		942
TOTAL ..			2,17,517	2,22,566	2,30,000	2,28,227
3. ALLOWANCES AND HONORARIA—						
Cost of passage (*Charged*)				*600*		*600*
Travelling allowance .. { Voted ..				3,000		3,100
Travelling allowance .. { *Charged* ..				*1,500*		*900*
House rent and other allowances { Voted ..				2,000		2,000
House rent and other allowances { *Charged* ..				..		
Charges for moving prisoners				14,500		13,000
Rewards for recapture and service				100		150
TOTAL .. { Voted ..			19,180	19,600	19,600	18,250
TOTAL .. { *Charged* ..			*1,129*	*2,100*	*2,000*	*1,500*
4. CONTINGENCIES—						
Contract			4,525	3,490		3,490
Non-contract			2,562	2,335		2,750
Dietary charges			2,98,534	3,20,000		3,38,825
Hospital charges			17,730	17,900		17,150
Clothing and bedding charges			46,824	45,000		44,500
Sanitation charges			18,014	18,000		20,300
Live-stock, tools and plant			5,300	5,105		4,785
Educational grant, including purchase of religious books			596	500		500
Miscellaneous			28,068	29,000		27,700
TOTAL ..			4,22,153	4,41,330	4,50,000	4,60,000

A—JAILS—(*continued*)

	Numbers, 1937-38	1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
TOTAL, CENTRAL JAILS .. Voted ..			6,99,067	7,21,221	7,46,600	7,54,162
TOTAL, CENTRAL JAILS .. *Charged* ..			*1,17,151*	*1,24,745*	*1,07,000*	*1,08,302*
(c) DISTRICT JAILS						
1. PAY OF OFFICERS—						
Superintendents (250—500 plus special pay 250) ..	1	1		6,595		6,745
Superintendents' allowances .. Voted (50—150)	45	45		43,220		39,020
Superintendents' allowances .. *Charged* ..				*11,100*		*15,600*
Head Jailor (400)	1	1		4,800		4,800
Total .. Voted ..			49,636	54,615	50,000	50,565
Total .. *Charged* ..			*11,454*	*11,100*	*15,800*	*15,600*
2. PAY OF ESTABLISHMENT—						
Jailors, deputy and assistant jailors (75—225) ..	80	76		1,50,302		1,46,337
Medical establishment (5—175)	53	53		77,363		75,224
Clerical, educational and mechanical establishments (48—96)	95	98		96,760		1,01.865
Warders' establishment (1—100)	1,513	1,513		3,41,224		3,40,029
Menial and other establishments (10) ..	1	1		120		120
TOTAL ..			6,54,292	6,65,769	6,60,000	6,63,575
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				9,200		10,000
House rent and other allowances				8,000		8.000
Charges for moving prisoners				34,000		34,000
Rewards for recapture and services				300		200
TOTAL ..			53,665	51,500	54,000	52,200
4. CONTINGENCIES—						
Contract			12,670	9,429		9,429
Non-contract			3,455	3,429		3,407
Dietary charges			4,04,572	4,25,000		4,30,092
Hospital charges			48,976	51,895		50,217
Clothing and bedding charges			51,066	58,000		57,110
Sanitation charges			25,396	28,000		28,830
Live-stock, tools and plant			23,613	10,846		10,690
Educational grant, including purchase of religious books			1,071	1,200		1,200
Miscellaneous			59,477	62,000		60,000
Miscellaneous charges for storing permanganate of potash			1,486	4,200		3,000
TOTAL ..			6,31,782	6,53,999	6,50,000	6,53,975
5. *Deduct*—Recoveries from Public Health Department for the storage godown for permanganate of potash.			1,486	4,200	3,000	3,300
TOTAL, DISTRICT JAILS .. Voted ..			13,87,889	14,21,683	14,11,000	14,17,015
TOTAL, DISTRICT JAILS .. *Charged* ..			*11,454*	*11,100*	*15,800*	*15,600*
(d) JUVENILE JAIL						
1. PAY OF ESTABLISHMENT—						
Jailors, deputy and assistant jailors (50—275) ..	3	2		4,425		4,725
Medical establishment (145)	1	1		1,723		1,788
Clerical, educational and mechanical establishments (25—88)	9	9		5,292		5,109
Warders' establishment (1—35)	27	27		7,344		7,392
TOTAL ..			19,560	18,784	18,700	19,014

A—JAILS—(continued)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
2. ALLOWANCES AND HONORARIA—						
Travelling allowance				550		550
Charges for moving prisoners				400		350
House rent and other allowances				240		200
Rewards for recapture and services				25		25
TOTAL ..			1,223	1,215	1,100	1,125
3 CONTINGENCIES—						
Contract			244	304		304
Non-contract			23	25		25
Dietary charges			3,943	5,025		6,000
Hospital charges			754	700		700
Clothing and bedding charges			1,201	600		600
Sanitation and other charges			1,793	2,000		2,000
Educational grant including purchase of religious books			209	100		100
TOTAL ..			8,167	8,754	9,500	9,729
TOTAL, JUVENILE JAIL ..			28,950	28,753	29,300	29,868
(e)—LOCK-UPS						
1. PAY OF OFFICERS—						
Special pay to Medical Officer (65)			..	120	780	780
2. PAY OF ESTABLISHMENT—						
Warders, menials and others (8—22)	17	17	3,983	3,720	3,000	3,384
3. ALLOWANCES AND HONORARIA—						
Medical officer's allowance			181	660	660	180
4. CONTINGENCIES—						
Dietary charges			82,045	84,180		1,00,818
Hospital charges			3,372	4,200		4,255
Clothing and bedding charges			2,015	2,800		3,145
Sanitation charges			484	900		968
Miscellaneous			1,009	1,700		1,814
TOTAL .			88,925	93,780	88,000	1,11,000
TOTAL, LOCK-UPS ..			93,089	98,280	92,440	1,15,344
(f)—CHARGES FOR POLICE CUSTODY						
1. ALLOWANCES AND HONORARIA—						
Medical officer's allowance				..	..	..
2. CONTINGENCIES—						
Contract				29,000	29,000	28,400
TOTAL, CHARGES FOR POLICE CUSTODY ..			26,903	29,000	29,000	28,400
(g)—SUBSISTENCE FOR PRISONERS ON RELEASE FROM JAILS			1,500	1,500	1,500	1,500

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(*h*)—CHARGES FOR REFORMATION OF CRIMINAL TRIBES			Rs.	Rs.	Rs	Rs.
(1) UNDER THE SALVATION ARMY—						
Recurring charges—						
Existing settlements				36,428		29,458
Schools ..				6,170		1,620
Miscellaneous items				7,708		7,708
Non-recurring charges—						
Miscellaneous				..		..
TOTAL ..			49,199	50,306		38,786
Add—On account of excess expenditure in previous years			..	..		..
TOTAL (1) ..			49,199	50,306		38,786
(2) ARYANAGAR SETTLEMENT, LUCKNOW — Recurring ..			7,240	4,800		4,898
(2) ARYANAGAR SETTLEMENT, LUCKNOW — Non-recurring			..	..		..
TOTAL (2) ..			7,240	4,800		4,898
(3) KALYANPUR SETTLEMENT—						
Pay of establishment				9,060		9,156
Travelling and other allowances				2,650		2,650
Contingencies				3,236		3,236
Commercial operations				60,000		60,000
TOTAL (3) ..			72,814	74,946		75,042
(4) Grant for Crime Prevention			750	750		750
(5) Scholarships to Barwar pupils (Gonda) ..			..	750		750
(6) Extra allotment for improvement of Criminal Tribes Settlements			..	..		25,000
TOTAL, REFORMATION OF CRIMINAL TRIBES			1,30,003	1,31,552	1,15,000	1,45,226
B—JAIL MANUFACTURES						
1. PAY OF ESTABLISHMENT—						
Clerical and mechanical establishment—Central Jails (12)	1	1	144	144	144	144
Clerical and mechanical establishment—District Jails (40—64)	2	2	960	960	760	960
TOTAL ..			1,104	1,104	1,104	1,104
2. CONTINGENCIES—						
Non-contract—						
Central Jails			7,668	9,110	9,000	9,110
District Jails			9,047	10,647	10,000	10,267
Juvenile Jail			254	340	300	340
Purchase of raw materials—						
Central Jails			1,16,157	1,43,000	1,48,000	1,41,000
District Jails			1,41,125	1,69,825	1,60,000	1,60,425
Juvenile Jail			—1,283	1,000	3,000	1,000
TOTAL ..			2,72,968	23,33,922	,30,300	3,22,142
TOTAL, JAIL MANUFACTURES ..			2,74,072	3,35,026	3,31,404	3,23,246

C—CHARGES IN ENGLAND

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE BY SECRETARY OF STATE					
Other charges (Voted)		1,904	1,920	1,920	1,920
EXPENDITURE BY HIGH COMMISSIONER					
Leave salaries and deputation pay	Voted ..	..	..	..	..
	Charged ..	..	*7,800*	*4,720*	*14,600*
Sterling overseas pay ..	Voted ..	..	..	..	..
	Charged ..	*1,453*	..	..	..
Stores	Voted ..	397	..		
	Charged ..	..	..		
Other charges	Voted ..	..	..		
	Charged ..	*278*	..		
TOTAL ..	Voted ..	397	..	..	..
	Charged ..	*1,731*	*7,800*	*4,720*	*14,600*
Loss or gain by exchange	Voted ..	—16	..	—11	..
	Charged ..	*—9*	..	*—25*	..
TOTAL, CHARGES IN ENGLAND	Voted ..	2,285	1,920	1,909	1,920
	Charged ..	*1,722*	*7,800*	*4,695*	*14,600*

D—WORKS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(a)—SUPERINTENDENCE				
(i) Petty works		24,438		24,438
(ii) Maintenance and repairs		548		548
(iii) Water-tax on residential buildings		14		14
(b)—CENTRAL JAILS				
(i) Maintenance and repairs		17,000		17,000
(c)—DISTRICT JAILS				
(i) Maintenance and repairs		45,000		45,000
(e)—LOCK-UPS				
(i) Petty works		..		..
(f)—CHARGES FOR POLICE CUSTODY				
(i) Maintenance and repairs		2,500		2,500
(h)—CHARGES FOR REFORMATION OF CRIMINAL TRIBES				
(i) Kalyanpur Settlement—				
(1) Petty works (under the Salvation Army)		5,000		9,700
(2) Maintenance and repairs (Kalyanpur Settlement) ..		2,360		2,360
TOTAL, WORKS ..	1,18,507	96,860	95,000	1,01,560

GRANT No. 13

POLICE

(HEAD OF ACCOUNT : 29—POLICE)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the administration of the POLICE DEPARTMENT

Voted : Rupees one crore, fifty-three lakhs, one thousand, four hundred and one.

Charged : Rupees thirteen lakhs, forty-nine thousand and ninety-nine.

II—SUB-HEADS under which this grant will be accounted for by the POLICE DEPARTMENT :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—SUPERINTENDENCE—					
1. Pay of officers ..	*Charged*	*1,54,790*	*1,34,939*	*1,45,000*	*1,39,099*
2. Pay of establishment ..	..	88,056	88,218	88,000	88,074
3. Allowances and honoraria ..	Voted	9,633	7,842	8,500	8,000
	Charged	*17,774*	*14,780*	*18,000*	*13,180*
4. Contingencies ..	..	23,694	25,822	25,500	28,946
TOTAL, A ..	Voted	1,21,383	1,21,882	1,22,000	1,25,020
	Charged	*1,72,564*	*1,49,719*	*1,63,000*	*1,52,279*
B—CRIMINAL INVESTIGATION DEPARTMENT—					
1. Pay of officers ..	Voted	36,759	37,269	39,000	40,018
	Charged	*86,184*	*67,432*	*74,000*	*69,532*
2. Pay of establishment	..	1,76,792	1,64,974	1,79,000	1,64,532
3. Allowances and honoraria ..	Voted	38,272	30,561	35,000	32,718
	Charged	*8,999*	*6,293*	*8,000*	*5,893*
4. Contingencies ..	..	40,153	35,963	40,000	39,563
TOTAL, B ..	Voted	2,91,976	2,68,767	2,93,000	2,76,831
	Charged	*95,183*	*73,725*	*82,000*	*75,425*
C—DISTRICT EXECUTIVE FORCE—					
(a) DISTRICT POLICE					
1. Pay of officers	Voted	2,63,226	2,73,392	2,85,000	2,72,000
	Charged	*6,61,095*	*6,81,000*	*6,75,000*	*6,85,000*
2. Pay of establishment	..	95,37,587	96,01,503	94,50,000	95,97,673
3. Allowances and honoraria ..	Voted	13,68,866	12,71,575	13,20,000	12,99,665
	Charged	*1,23,168*	*1,05,994*	*1,06,000*	*98,546*
4. Rewards	..	95,557	1,07,500	90,000	1,05,000
5. Contingencies ..	..	11,98,104	12,73,863	11,50,000	13,01,447
TOTAL, DISTRICT POLICE ..	Voted	1,24,63,340	1,25,27,833	1,22,95,000	1,25,75,785
	Charged	*7,84,263*	*7,86,994*	*7,81,000*	*7,83,546*

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(*b*) Hospital charges				
1. Pay of establishment	71,448	71,766	68,000	70,728
2. Allowances and honoraria	418	400	400	444
3. Contingencies	28,578	31,800	26,600	30,800
TOTAL, Hospital charges ..	1,00,444	1,03,966	95,000	1,01,972
TOTAL, C .. Voted ..	1,25,63,784	1,26,31,799	1,23,90,000	1,26,77,757
Charged ..	*7,84,263*	*7,86,994*	*7,81,000*	*7,83,546*
D—POLICE TRAINING SCHOOL—				
1. Pay of officers .. Voted ..	5,606	5,846	5,800	6,086
Charged ..	*22,298*	*15,000*	*15,000*	*15,169*
2. Pay of establishment	43,544	43,361	44,000	42,419
3. Allowances and honoraria Voted ..	14,787	18,642	16,000	20,600
Charged ..	*5,847*	*3,700*	*4,200*	*3,200*
4. Contingencies	21,266	21,817	21,000	21,567
TOTAL, D .. Voted ..	85,203	89.666	86,800	90,672
Charged ..	*28,145*	*18,700*	*19,200*	*18,369*
E—VILLAGE POLICE—				
1. Pay of establishment	14,79,381	14,76,982	14,80,000	14,80,000
2. Allowances and honoraria	78,133	73,300	73,000	73,050
3. Contingencies	1,20,537	1,05,000	1,00,000	1,20,000
TOTAL, E ..	16,78,051	16,55,282	16,53,000	16,73,050
F—RAILWAY POLICE—				
1. Pay of officers .. Voted ..	32,946	29,310	33,000	29,033
Charged ..	*20,088*	*19,800*	*19,000*	*19,800*
2. Pay of establishment	69,950	70,533	70,500	70,777
3. Allowances and honoraria Voted ..	6,568	7,062	7,500	3,862
Charged ..	*985*	*1,200*	*1,200*	*800*
4. Contingencies	86,957	90,547	87,000	89,514
TOTAL, F Voted ..	1,96,421	1,97,452	1,98,000	1,96,186
Charged ..	*21,073*	*21,000*	*20,200*	*20,600*
G—MISCELLANEOUS	8,585	8,746	8,000	8,405
H—TRANSFER TO THE GENERAL POLICE FUND	..	1,33,270	1,33,000	1,28,000
I—CHARGES IN ENGLAND .. Voted ..	8,446	6,760	5,451	2,480
Charged ..	*3,00,779*	*3,29,920*	*2,92,396*	*2,98,880*
J—WORKS—				
1. Petty works	1,44,547	76,946	77,000	61,500
2. Maintenance and repairs	3,00,140	3,28,716	3,10,000	3,00,000
3. Other charges	1,746	1,500	1,500	1,500
TOTAL, J ..	4,46,433	4,07,162	3,88,500	3,63,000
Lump deduction	..	1,40,000	..	2,40,000
GRAND TOTAL Voted ..	1,54,00,282	1,53,80,786	1,52,77,751	1,53,01,401
Charged ..	*14,02,007*	*13,80,058*	*13,57,796*	*13,49,099*

III—Details of the foregoing : *See* pages 111 to 116.

A—SUPERINTENDENCE

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Inspector General (2,500—3,000), Charged ..	*1*	*1*		*32,563*		*34,063*
Deputy Inspectors General (1,950—2,150), Charged ..	*3*	*3*		*74,676*		*72,436*
Assistants to Inspector General (950—1,450) Charged	*2*	*2*		*27,700*		*32,600*
TOTAL, *Charged* ..			*1,54,790*	*1,34,939*	*1,45,000*	*1,39,099*
2. PAY OF ESTABLISHMENT—						
Clerks (30—500)	62	62		77,161		77,020
Constabulary and servants (13—35)	31	31		7,057		7,054
Leave salary				4,000		4,000
TOTAL ..			88,056	88,218	88,000	88,074
3. ALLOWANCES AND HONORARIA—						
Cost of passages—Charged				*1,680*		*1,680*
Travelling and other allowances except house-rent. { Voted ..				7,842		8,000
Travelling and other allowances except house-rent. { *Charged* ..				*11,000*		*11,000*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service (*Charged*)				*500*		*500*
Allowances for purchase of uniforms, horses and saddlery to gazetted officers—*Charged* ..				*1,600*		..
TOTAL .. { Voted ..			9,633	7,842	8,500	8,000
TOTAL .. { *Charged* ..			*17,774*	*14,780*	*18,000*	*13,180*
4. CONTINGENCIES—						
Contract				15,486		15,486
Pay of menials				960		960
Tour charges				2,500		2,500
Non-contract				6,876		10,000
TOTAL ..			23,691	25,822	25,500	28,946
TOTAL—SUPERINTENDENCE .. { Voted ..			1,21,383	1,21,882	1,22,000	1,25,020
TOTAL—SUPERINTENDENCE .. { *Charged* ..			*1,72,564*	*1,49,719*	*1,63,000*	*1,52,279*
B—CRIMINAL INVESTIGATION DEPARTMENT						
1. PAY OF OFFICERS—						
Deputy Inspector General (2,050) Charged ..	*1*	*1*		*24,400*		*25,000*
Assistant to Deputy Inspector General (925—1,450), Charged	*3*	*3*		*43,032*		*44,532*
Deputy Superintendents (350—520)	6	*6*		37,269		40,018
TOTAL { Voted ..			36,759	37,269	39,000	40,018
TOTAL { *Charged* ..			*86,184*	*67,432*	*74,000*	*69,532*
2. PAY OF ESTABLISHMENT—						
Executive subordinates (70—300)	45	45		1,21,320		1,21,320
Constabulary (13—35)	12	13		4,140		4,176
Clerks (35—225)	28	30		34,842		34,364
Servants (10-8—19)	27	27		3,672		3,672
Leave salary				1,000		1,000
TOTAL ..			1,76,792	1,64,974	1,79,000	1,64,532
3. ALLOWANCES AND HONORARIA—						
Cost of passages—Charged				*1,293*		*1,293*
Travelling allowance .. { Voted ..				25,000		27,000
Travelling allowance .. { *Charged* ..				*4,500*		*4,500*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service (*Charged*)				*100*		*100*
Other allowances except house rent				3,291		3,448
Rewards				2,000		2,000
Allowances for purchase of uniforms, horses and saddlery to gazetted officers—*Charged* ..				*400*		..
Payments to holders of Indian and King's Police Medal and Bar				270		270
TOTAL .. { Voted ..			38,272	30,561	35,000	32,718
TOTAL .. { *Charged* ..			*8,999*	*6,293*	*8,000*	*5,893*

B—CRIMINAL INVESTIGATION DEPARTMENT—*(concluded)*

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				6,019		6,019
Pay of menials				234		234
Non-contract				13,710		17,310
Secret service money				16,000		16,000
TOTAL ..			40,153	35,963	40,000	39,563
TOTAL, CRIMINAL INVESTIGATION DEPARTMENT. Voted ..			2,91,976	2,68,767	2,93,000	2,76,831
TOTAL, CRIMINAL INVESTIGATION DEPARTMENT. *Charged* ..			*95,183*	*73,725*	*82,000*	*75,425*

C—DISTRICT EXECUTIVE FORCE

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(*a*) DISTRICT POLICE—						
1. PAY OF OFFICERS—						
Superintendents and Assistant Superintendents .. (*Charged*) (*350—1,450*) ..	*88*	*88*		*6,81,000*		*6,85,000*
Deputy Superintendents (Voted) (250—850) ..	50	50		2,73,392		2,72,000
TOTAL Voted ..			2,63,226	2,73,392	2,85,000	2,72,000
TOTAL *Charged* ..			*6,81,095*	*6,81,000*	*6,75,000*	*6,85,000*
2. PAY OF ESTABLISHMENT—						
Executive subordinates (70—300)	2,192	2,193		27,13,300		27,05,000
Mounted police (14—80)	270	219		64,620		55,968
Constabulary (13—35)	30,953	30,797		64,20,000		64,26,000
Clerks and teachers (10—150)	499	498		3,27,087		3,27,561
Clerks				..		6,648
Motor drivers and servants (10-8—70)	425	425		68,496		68,496
Leave salary				8,000		8,000
TOTAL ..			95,37,587	96,01,503	94,50,000	95,97,673
3. ALLOWANCES AND HONORARIA—						
Cost of passages—Charged				*32,394*		*27,946*
Travelling allowance .. Voted ..				8,60,070		8,85,000
Travelling allowance .. *Charged* ..				*50,000*		*54,000*
Other allowances, except house-rent				3,77,100		3,85,000
Other allowances—*Charged*				*11,700*		*11,700*
Diet and travelling allowances to witnesses and other miscellaneous charges				12,000		12,000
Allowances for purchase of uniforms, horses and saddlery to gazetted officers				8,800		4,300
Ditto—*Charged*				*11,400*		*4,400*
Compensations				200		250
Fees to head constables for tracing and extracting of entries from registers of births and deaths ..				50		50
Allowances to complainants for feeding and transport expenses of cattle in cattle theft cases ..				200		100
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Service—*Charged*				*500*		*500*
Allowances to sowars for riding lessons given to outsiders				100		130
Payments to holders of Indian and King's Police Medals and Bar				13,055		12,835
TOTAL Voted ..			13,68,866	12,71,575	13,20,000	12,99,665
TOTAL *Charged* ..			*1,23,168*	*1,05,994*	*1,06,000*	*98,546*
4. REWARDS			95,557	1,07,500	90,000	1,05,000
5. CONTINGENCIES—						
Contract				1,50,269		1,56,000
Pay of menials				58,726		60,058
Tour charges				24,811		23,000
Non-contract				1,34,275		1,45,000
Scavenging charges				1,979		2,411
Purchase of uniforms and accoutrements ..				3,69,000		3,69,000
Railway fare and carriage of escorts				1,15,000		1,15,000
Lodging charges				1,26,970		1,26,970
Enlistment charges				25,000		36,720
Arms, ammunition, component parts, etc. ..				1,97,313		1,92,000
Purchase of remounts				9,670		9,670
Purchase and running charges of lorries.. ..				45,600		45,600
Shells and stretchers				11,000		11,000
Payments to holders of Indian and King's Police Medals and Bar				4,000		3,800
Stores from England				200		..
Stores in India				..		..
Customs duty				50		50
Maintenance of ward at the Bhowali Sanatorium ..				..		5,168
TOTAL ..			11,98,104	12,73,863	11,50,000	13,01,447

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
TOTAL, (*a*) DISTRICT POLICE .. Voted ..			1,24,63,340	1,25,27,833	1,22,95,000	1,25,75,785
TOTAL, (*a*) DISTRICT POLICE .. *Charged* ..			*7,84,263*	*7,86,994*	*7,81,000*	*7,83,546*
(*b*) HOSPITAL CHARGES—						
1. PAY OF ESTABLISHMENT—						
Medical officers, compounders and servants (10-8—200)	158	159	71,448	71,766	68,000	70,728
2. ALLOWANCES AND HONORARIA—						
Hill and fuel allowance			418	400	400	444
3. CONTINGENCIES—						
Contract				3,700		3,700
Hospital requisites				20,000		20,000
Clothing				7,000		6,000
Cost of special treatment in particular forms of ailments				1,000		1,000
Treatment and dieting charges of police officers and constables admitted to police hospitals of a province other than that in which they are serving.				100		100
TOTAL ..			28,578	31,800	26,600	30,800
TOTAL, (*b*) HOSPITAL CHARGES ..			1,00,444	1,03,966	95,000	1,01,972
TOTAL, DISTRICT EXECUTIVE FORCE Voted ..			1,25,63,784	1,26,31,799	1,23,90,000	1,26,77,757
TOTAL, DISTRICT EXECUTIVE FORCE *Charged* ..			*7,84,263*	*7,86,994*	*7,81,000*	*7,83,546*

D—POLICE TRAINING SCHOOL

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Principal (1,150+100), (Charged)	*1*	*1*		*15,000*		*15,169*
Assistant Principal (500) (Voted)	1	1		5,846		6,086
TOTAL .. Voted ..			5,606	5,846	5,800	6,086
TOTAL .. *Charged* ..			*22,298*	*15,000*	*15,000*	*15,169*
2. PAY OF ESTABLISHMENT—						
Professors and instructors (15—300)	32	32		35,115		34,092
Medical officers, compounders and servants (20—30)	2	2		1,200		1,200
Clerks (35—80+22/8)	3	3		2,216		2,237
Servants (9—35)	28	28		4,230		4,290
Leave salary				600		600
TOTAL ..			43,544	43,361	44,000	42,419
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				4,500		4,000
Travelling allowance .. *Charged* ..				*500*		*400*
Other allowances except house-rent, including prizes				13,342		15,000
Allowances for purchase of uniforms, horses and saddlery to gazetted officers				800		1,600
Ditto .. *Charged* ..				*3,200*		*2,800*
Cost of passages .. *Charged* ..				..		..
TOTAL .. Voted ..			14,787	18,642	16,000	20,600
TOTAL .. *Charged* ..			*5,847*	*3,700*	*4,200*	*3,200*
4. CONTINGENCIES—						
Contract				16,557		16,557
Pay of menials				822		822
Tour charges				..		..
Non-contract				2,688		2,688
Purchase of remounts				1,500		1,500
Hospital requisites				250		..
TOTAL ..			21,266	21,817	21,000	21,567
TOTAL, POLICE TRAINING SCHOOL Voted ..			85,203	89,666	86,800	90,672
TOTAL, POLICE TRAINING SCHOOL *Charged* ..			*28,145*	*18,700*	*19,200*	*18,369*

E—VILLAGE POLICE

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
PAY OF ESTABLISHMENT—						
Chaukidars (3 to 5 each)	40,437	40,437	14,79,381	14,76,982	14,80,000	14,80,000
ALLOWANCES AND HONORARIA—						
Rewards to chaukidars				62,000		62,000
Good conduct allowances				11,300		11,050
TOTAL ..			78,133	73,300	73,000	73,050
CONTINGENCIES—						
Uniforms			1,20,537	1,05,000	1,00,000	1,20,000
TOTAL, VILLAGE POLICE ..			16,78,051	16,55,282	16,53,000	16,73,050

F—RAILWAY POLICE

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Assistant to Inspector General (1,450), Charged ..	*1*	*1*		*19,800*		*19,800*
Deputy Superintendents (325—700)	5	5		29,310		29,033
TOTAL .. Voted ..			32,946	29,310	33,000	29,033
TOTAL .. *Charged* ..			*20,088*	*19,800*	*19,000*	*19,800*
2. PAY OF ESTABLISHMENT—						
Executive subordinates (180—260)	4	4		11,520		12,000
Constabulary (14—19)	..	..		14,000		13,500
Clerks and servants (10-8—288)	73	73		42,013		42,277
Leave salary				3,000		3,000
TOTAL ..			69,950	70,533	70,500	70,777
3. ALLOWANCES AND HONORARIA—						
Cost of passages .. .. *Charged* ..				..		..
Travelling allowance .. Voted ..				5,000		5,000
Travelling allowance .. *Charged* ..				*700*		*700*
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Service (*Charged*)				*100*		*100*
Other allowances except house-rent				912		912
Rewards				1,000		800
Payments to holders of Indian and King's Police Medals and Bar				..		..
Other allowances				150		150
Allowances for purchase of uniforms, horses and saddlery to gazetted officers—*Charged* ..				*400*		..
TOTAL .. Voted ..			6,568	7,062	7,500	6,862
TOTAL .. *Charged* ..			*985*	*1,200*	*1,200*	*800*
4. CONTINGENCIES—						
Contract				13,300		13,300
Non-contract				76,047		76,014
Overhauling and maintenance charges of saloons ..				1,200		200
TOTAL ..			86,957	90,547	87,000	89,514
TOTAL, RAILWAY POLICE .. Voted ..			1,96,421	1,97,452	1,98,000	1,96,186
TOTAL, RAILWAY POLICE .. *Charged* ..			*21,073*	*21,000*	*20,200*	*20,600*

G—MISCELLANEOUS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Charges in connexion with stage carriages ..		486		475
Contribution to district boards and local institutions for post-mortem and other medico-legal work ..		2,160		2,040
Fees for medico-legal work		100		50
Sports fund charges		6,000		5,840
TOTAL ..	8,585	8,746	8,000	8,405
I—CHARGES IN ENGLAND				
EXPENDITURE BY SECRETARY OF STATE—				
Other charges (*Charged*)	*800*	*800*	*800*	*1,200*
EXPENDITURE BY HIGH COMMISSIONER—				
Leave salaries and deputation pay — Voted ..	8,491	6,760	5,480	2,280
Leave salaries and deputation pay — *Charged* ..	*1,34,714*	*1,60,000*	*1,40,000*	*1,32,000*
Sterling overseas pay .. — Voted ..	..	..	..	..
Sterling overseas pay .. — *Charged* ..	*1,65,786*	*1,68,000*	*1,52,000*	*1,64,000*
OTHER CHARGES—				
Expenses of recruitment (*Charged*)	*1,120*	*1,120*	*1,120*	*1,680*
Stores		..	..	200
TOTAL — Voted ..	8,491	6,760	5,480	2,480
TOTAL — *Charged* ..	*3,01,620*	*3,29,120*	*2,93,120*	*2,97,680*
Loss or gain by exchange .. — Voted ..	—45	..	—29	..
Loss or gain by exchange .. — *Charged* ..	*—1,641*	..	*—1,524*	..
TOTAL, CHARGES IN ENGLAND — Voted ..	8,446	6,760	5,451	2,480
TOTAL, CHARGES IN ENGLAND — *Charged* ..	*3,00,779*	*3,29,920*	*2,92,396*	*2,98,880*
J—WORKS				
1. PETTY WORKS—				
(i) District Executive force		76,946		61,500
(ii) Regrant of lapses		25,000		25,000
(iii) *Deduct*—Probable lapses		25,000		25,000
TOTAL ..	1,44,547	76,946	77,000	61,500
2. MAINTENANCE AND REPAIRS—				
(i) Superintendence		999		999
(ii) Criminal Investigation Department ..		1,126		1,126
(iii) District Executive Force		3,20,343		(*a*)2,91,564
(iv) Police Training School..		5,260		5,260
(v) Railway Police		868		931
(vi) Water-tax on residential buildings ..		120		120
TOTAL ..	3,00,140	3,28,716	3,10,000	3,00,000
3. OTHER CHARGES—				
(i) Pay of establishment (125) .. .	1,746	1,500	1,500	1,500
TOTAL, WORKS	4,46,433	4,07,162	3,88,500	3,63,000

(*a*) Includes Rs.53,633 for rates and taxes.

GRANT No. 4

SCIENTIFIC DEPARTMENTS

(HEAD OF ACCOUNT: 36–SCIENTIFIC DEPARTMENTS)

I–ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the ADMINISTRATION OF MUSEUMS.

Voted: Rupees twenty-five thousand, four hundred and nine.

II–SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF EDUCATION:

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39
		Rs.	Rs.	Rs.	Rs.
A–MUSEUMS–					
1. Pay of officers		6,000	5,450	5,450	6,000
2. Pay of establishment		7,893	8,191	8,000	8,359
3. Allowances and honoraria	Voted	1,143	1,680	1,400	1,300
	Charged	*341*	..	..	..
4. Contingencies		8,229	9,058	8,000	8,250
TOTAL, A	Voted	23,265	24,379	22,850	23,909
	Charged	*341*	..	..	..
B–WORKS		1,440	2,221	2,150	1,500
GRAND TOTAL	Voted	24,705	26,600	25,000	25,409
	Charged	*341*	..	..	..

III–DETAILS of the foregoing: *See* page 118.

A—MUSEUMS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Curator (300—500)	1		6,000	5,450	5,450	6,000
2. PAY OF ESTABLISHMENT—						
Curator (150—250)	1			2,013		2,133
Clerks (40—75)	5			3,630		3,678
Servants (10-8—20)	15			2,448		2,448
Leave salary				100		100
TOTAL ..			7,893	8,191	8,000	8,359
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..			1,143	1,680	1,400	1,300
Travelling allowance .. Charged ..			*341*	..	..	..
4. CONTINGENCIES—						
Non-contract				6,358		5,850
Acquisition and preservation of specimens ..				1,200		1,200
Ethnographic collection				300		100
Library and other charges				1,200		1,100
TOTAL ..			8,229	9,058	8,000	8,250
TOTAL, A—MUSEUMS Voted ..			23,265	24,379	22,850	23,909
TOTAL, A—MUSEUMS Charged ..			*341*	..	..	..

B—WORKS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(i) Maintenance and repairs			1,440	2,221	2,150	1,500

GRANT No. 15

EDUCATION

(HEAD OF ACCOUNT: 37 – EDUCATION)

I.-ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on the DEPARTMENT OF EDUCAION

Voted : Rupees two crores, eight lakhs, eighty-one thousand, six hundred and forty-five.

Charged : Rupees one lakh, eighty-five thousand, eight hundred and nine.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF EDUCATION :

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY EDUCATION				
(a) GRANTS TO THE UNIVERSITIES OF—				
1. Allahabad	7,97,003	7,71,000	7,71,000	7,71,000
2. Lucknow..	8,78,274	8,76,934	8,76,934	8,79,521
3. Agra	38,700	38,700	38,700	36,124
TOTAL, (a) ..	17,13,977	16,86,634	16,86,634	16,86,645
(b) GOVERNMENT ARTS COLLEGES—				
1. Pay of officers	21,217	19,804	12,000	12,204
2. Pay of establishment	40,518	42,233	40,000	42,752
3. Allowances and honoraria.. Voted ..	538	100	800	100
Charged ..	*101*	..	..	..
4. Contingencies	3,386	3,383	3,400	4,123
TOTAL, (b) Voted ..	65,659	65,520	56,200	59,179
Charged ..	*101*	..	..	..
(c) GRANTS TO NON-GOVERNMENT ARTS COLLEGES. Men ..	5,38,508	5,46,175	5,46,200	5,46,175
Women ..	28,674	28,318	28,300	28,318
TOTAL, (c) ..	5,67,182	5,74,493	5,74,500	5,74,493
(d) GOVERNMENT PROFESSIONAL COLLEGES—				
(1) *Civil Engineering College, Roorkee*—				
(i) College Department—				
1. Pay of officers .. Voted ..	94,953	1,01,226	1,10,600	1,09,132
Charged ..	*41,308*	*68,550*	*42,400*	*39,900*
2. Pay of establishment	42,053	41,243	42,000	38,311
3. Allowances and honoraria Voted ..	2,299	10,000	9,000	10,740
Charged ..	*349*	*500*	*500*	*400*
4. Grants-in-aid (*Charged*)	*600*	..	..	..
5. Contingencies	72,649	70,562	65,000	64,090
TOTAL, COLLEGE DEPARTMENT. Voted ..	2,11,954	2,23,031	2,26,600	2,22,273
Charged ..	*42,257*	*69,050*	*42,900*	*40,300*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
(ii) *Deduct*—Contribution from other Governments for training students ..	..	71,310	98,674	98,600	81,417
TOTAL, ROORKEE COLLEGE.	Voted ..	1,40,644	1,24,357	1,28,000	1,40,856
	Charged ..	*42,257*	*69,050*	*42,900*	*40,300*
(2) *Training Colleges*—					
1 Pay of officers ..	Voted ..	1,00,923	86,691	1,02,000	99,133
	Charged ..	*19,370*	*6,708*	*5,100*	*19,800*
2. Pay of establishment ..	.. ..	43,180	60,210	45,000	50,966
3. Allowances and honoraria	Voted ..	1,922	1,000	1,200	800
	Charged ..	..	*1,300*	*1,200*	*100*
4. Contingencies ..	.. ..	12,211	11,971	11,500	11,615
TOTAL, TRAINING COLLEGES.	Voted ..	1,58,236	1,59,872	1,59,700	1,62,514
	Charged ..	*19,370*	*8,008*	*6,300*	*19,900*
TOTAL, (*d*) ..	Voted ..	2,98,880	2,84,229	2,87,700	3,03,370
	Charged ..	*61,627*	*77,058*	*49,200*	*60,200*

B—SECONDARY EDUCATION

(*a*) GOVERNMENT INTERMEDIATE COLLEGES AND HIGH SCHOOLS—					
(1) *Male education*—					
1. Pay of officers ..	Voted ..	3,26,530	3,08,980	3,32,000	3,30,000
	Charged ..	*16,922*	*9,486*	*16,300*	*16,934*
2. Pay of establishment	.. ..	24,68,578	24,77,000	24,80,000	24,78,474
3. Allowances and honoraria	.. ..	34,965	29,358	32,000	27,000
4. Contingencies ..	.. ..	1,52,727	1,50,000	1,47,700	1,55,151
TOTAL (MALE EDUCATION).	Voted ..	29,82,800	29,65,338	29,91,700	29,90,625
	Charged ..	*16,922*	*9,486*	*16,300*	*16,934*
(2) *Female education*—					
1. Pay of officers ..	..	3,600	3,780	3,800	3,960
2. Pay of establishment	.. ..	20,419	22,593	22,000	23,910
3. Allowances and honoraria	.. ..	442	656	500	460
4. Contingencies ..	.. ..	10,467	9,749	10,000	9,749
TOTAL (FEMALE EDUCATION).	.. ..	34,928	36,778	36,300	38,079
TOTAL, (*a*) ..	Voted ..	30,17,728	30,02,116	30,28,000	30,28,704
	Charged ..	*16,922*	*9,486*	*16,300*	*16,934*
(*b*) GRANTS TO SECONDARY SCHOOLS	Boys ...	24,90,966	25,36,350	24,87,000	26,00,091
	Girls ...	9,90,123	10,23,732	10,05,000	10,65,600
TOTAL, (*b*)	..	34,81,089	35,60,082	34,92,000	36,65,691

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
C—PRIMARY EDUCATION				
(a) GOVERNMENT SCHOOLS (GIRLS)—				
1. Pay of establishment	2,49,028	2,34,707	2,50,000	2,58,920
2. Allowances and honoraria	6,199	4,700	5,500	5,112
3. Contingencies	1,22,081	1,35,927	1,25,000	1,29,933
TOTAL, (a) ..	3,77,308	3,75,334	3,80,500	3,93,965
(b) GRANTS TO NON-GOVERNMENT SCHOOLS AND LOCAL BODIES. Boys ..	76,37,292	75,65,846	75,75,000	76,70,172
Girls ..	1,00,562	3,42,893	1,97,000	2,77,837
TOTAL, (b) ..	77,37,854	79,08,739	77,72,000	79,48,009
D—SPECIAL EDUCATION				
(a) GOVERNMENT SPECIAL SCHOOLS—				
(1) *Training Schools (Boys)*—				
1. Pay of officers	38,598	38,238	46,000	47,800
2. Pay of establishment	2,43,701	2,45,758	2,45,000	2,43,056
3. Allowances and honoraria ..	6,084	4,240	5,200	3,840
4. Contingencies	46,093	32,527	40,000	32,391
TOTAL, TRAINING SCHOOLS (BOYS) ..	3,34,476	3,20,763	3,36,200	3,27,087
(2) *Training Schools (Girls)*—				
1. Pay of officers	2,978	3,433	3,400	3,613
2. Pay of establishment	95,510	90,718	88,600	95,208
3. Allowances and honoraria	5,061	6,124	5,000	5,924
4. Contingencies	29,160	33,232	31,000	33,232
TOTAL, TRAINING SCHOOLS (GIRLS) ..	1,32,709	1,33,507	1,28,000	1,37,977
(3) *Reformatory School*—				
1. Pay of officers	3,123	3,090	3,100	3,270
2. Pay of establishment	22,259	22,391	22,400	22,695
3. Allowances and honoraria	1,338	1,700	1,000	1,500
4. Contingencies	13,624	16,459	12,000	14,000
TOTAL, REFORMATORY SCHOOL ..	40,344	43,640	38,500	41,465
TOTAL, (a)	5,07,529	4,97,910	5,02,700	5,06,529
(b) GRANTS TO NON-GOVERNMENT SCHOOLS .. .. Boys ..	1,01,454	1,21,152	1,00,000	1,26,464
Girls ..	42,010	54,414	40,000	56,742
TOTAL, (b) ..	1,43,464	1,75,566	1,40,000	1,83,206

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
E—GENERAL CHARGES					
(a)—DIRECTION—					
1. Pay of officers ..	Voted ..	35,978	32,394	35,000	38,515
	Charged ..	*66,065*	*66,718*	*72,000*	*57,121*
2. Pay of establishment ..	..	1,48,764	1,44,082	1,43,000	1,45,301
3. Allowances and honoraria	Voted ..	16,541	12,002	15,500	11,500
	Charged ..	*6,392*	*4,500*	*5,000*	*4,754*
4. Contingencies	..	15,214	12,571	14,500	12,646
TOTAL, (a) ..	Voted ..	2,16,497	2,01,049	2,08,000	2,07,962
	Charged ..	*72,457*	*71,218*	*77,000*	*61,875*
(b)—INSPECTION—					
(1) *Male education*—					
1. Pay of officers ..	Voted ..	1,19,386	1,15,245	1,25,000	1,21,702
	Charged ..	*3,144*	*8,720*	*1,500*	*2,400*
2. Pay of establishment ..	..	6,60,197	6,60,112	6,80,000	6,63,984
3. Allowances and honoraria	Voted ..	1,76,255	1,45,820	1,65,000	1,45,820
	Charged ..	*1,854*	*2,000*	*1,000*	*1,800*
4. Contingencies	..	42,820	43,330	43,000	43,701
TOTAL (MALE EDUCATION) ..	Voted ..	9,98,658	9,64,507	10,13,000	9,75,207
	Charged ..	*4,998*	*10,720*	*2,500*	*4,200*
(2) *Female education*—					
1. Pay of officers	..	59,243	56,831	56,800	57,081
2. Pay of establishment ..	..	35,556	34,776	37,000	46,913
3. Allowances and honoraria ..	..	21,310	17,000	21,000	24,267
4. Contingencies	..	12,201	11,219	11,000	11,881
TOTAL (FEMALE EDUCATION) ..	..	1,28,310	1,19,826	1,25,800	1,40,142
TOTAL, (b) ..	Voted ..	11,26,968	10,84,333	11,38,800	11,15,349
	Charged ..	*4,998*	*10,720*	*2,500*	*4,200*
(c)—SCHOLARSHIPS—					
(1) *Male education*—					
1. Arts colleges	..	30,265	27,400	28,400	29,600
2. Professional colleges.. ..	..	12,572	14,076	12,700	14,166
3. Secondary schools	..	1,79,129	1,78,298	1,77,000	1,78,580
4. Primary schools	..	..	..	..	..
5. Special schools	..	1,955	2,304	2,000	2,304
TOTAL (MALE EDUCATION)	..	2,23,921	2,22,078	2,20,100	2,24,650
(2) *Female education*—					
1. Arts colleges	..	4,623	7,150	4,600	4,950
2. Professional colleges ..	..	..	600	300	200
3. Secondary schools ..	..	37,119	39,700	35,000	36,880
4. Primary schools	..	25,499	25,692	23,000	25,692
5. Special schools	..	4,643	4,497	5,500	4,977
TOTAL (FEMALE EDUCATION)	..	71,884	77,639	68,400	72,699
TOTAL, (c)	..	2,95,805	2,99,717	2,88,500	2,97,349

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(d)—MISCELLANEOUS—BOARD OF HIGH SCHOOL AND INTERMEDIATE EDUCATION				
1. Pay of officers	10,111	10,471	5,300	6,300
2. Pay of establishment	35,424	33,140	31,000	35,835
3. Allowances and honoraria — Voted ..	23,122	18,000	21,000	18,000
3. Allowances and honoraria — *Charged* ..	*68*	..	*100*	..
4. Contingencies	2,19,390	2,16,326	2,15,000	1,74,670
TOTAL, (d) .. Voted ..	2,88,047	2,77,937	2,72,300	2,34,805
TOTAL, (d) .. *Charged* ..	*68*	..	*100*	..
(e)—MISCELLANEOUS—DEPARTMENTAL EXAMINATIONS—				
1. Pay of officers	8,225	8,525	8,500	8,825
2. Pay of establishment	12,417	12,450	12,500	12,350
3. Allowances and honoraria	648	900	600	600
4. Contingencies	1,12,615	1,16,883	1,17,000	1,21,200
TOTAL, (e) ..	1,33,905	1,38,758	1,38,600	1,42,975
(f)—OTHER MISCELLANEOUS CHARGES—				
(1) Grants to Libraries—				
(a) Gaya Prasad Library and Reading Room, Cawnpore	1,200	1,200	1,200	1,200
(b) Ganga Prasad Varma Memorial Library, Lucknow	672	672	672	672
(c) Bharti Bhawan Library, Allahabad ..	500	500	500	500
(d) Lyall Library, Aligarh	360	360	360	360
(e) Public Library, Allahabad	9,343	8,987	8,987	8,987
(f) Public Library, Lucknow	9,000	9,000	9,000	9,000
(g) Jalsa-i-Tahzib, Lucknow	600	600	600	600
(h) Lyall Library and Reading Room, Meerut	2,000	2,000	2,000	2,000
(i) Peace Library, Muzaffarnagar ..	300	300	300	300
(j) Kashi Nagri Pracharini Sabha Library, Benares	1,000	1,000	1,000	1,000
(k) Hobart Reading Room, Gulab Bari, Fyzabad	200	200	200	200
(l) Public Library, Farrukhabad ..	800	400	400	400
(m) Carmichael Library, Benares ..	1,000	1,000	1,000	1,000
(n) For rural libraries (non-recurring) ..	..	20,000	20,000	..
TOTAL ..	26,975	46,219	46,219	26,219

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(2) Grants for the encouragement of literature ..	600	600	600	600
(3) Grant to Indian Students' Union and Hostel, London	3,000	3,000	3,200	3,000
(4) Grant to the Music College, Lucknow ..	12,318	13,000	13,000	13,000
(5) Grant to Seva Samiti Boy Scouts	24,000	24,000	24,000	12,000
(6) Other provision for Boy Scouts	..	..	..	12,000
(7) Examination charges	60,373	55,000	63,000	56,000
(8) Grant to the Hindustani Academy, United Provinces	25,000	25,000	25,000	25,000
(9) Grant to Pratt Nomination Fund (Recurring —Maintenance)	839	839	839	839
(10) Grants for poor wasikadars' children (Recurring —Stipends)	500	500	500	500
(11) Other charges	4,500	4,000	4,000	4,000
(12) Grant to the United Provinces Girl Guides' Association	5,000	5,000	5,000	5,000
(13) Grant to the Seva Samiti, Allahabad ..	20,000	20,000	20,000	20,000
(14) Grant to the Sangit Samiti, Allahabad ..	1,932	2,000	2,000	2,000
(15) Grant to St. John Ambulance Association (U. P.)	2,000	1,500	1 500	1,500
(16) Contribution towards the cost of Inter-Provincial Board for Anglo-Indian and European Education	4,343	4,343	4,343	4,343
(17) Grant to the Kendreeya Naik Sudhar-Sabha, Haldwani, for the maintenance of the rescue home for Naik girls	3,800	1,308	1,308	1,308
Extra Grant to the Kendreeya Naik Sudhar-Sabha, Haldwani, for the maintenance of the rescue home for Naik girls	..	..	..	1,700
(18) **Grants to the Meerut Home for Naik girls** ..	..	..	..	1,500
(19) Expenditure on the Lucknow Exhibition ..	19,808	..	..	..
(20) The Employment Board	650	9,000	7,000	2,000
(21) **Grants to the Seva Samiti Girl Guides (Recurring)**	..	1,000	1,000	1,000
(22) **Grant to the Harijan Sewak Sangh, Allahabad**	..	..	..	5,000
(23) **Building grant to the Harijan Ashram, Allahabad**	..	..	..	5,000
(24) **Provision for military and physical training** ..	..	..	..	50,000
(25) **Other grants**	..	..	..	1,00,000
TOTAL, (*f*) ..	2,15,638	2,16,309	2,22,509	3,53,509
F—CHARGES IN ENGLAND — Voted ..	9,627	16,680	14,325	14,240
F—CHARGES IN ENGLAND — *Charged* ..	*61,584*	*60,000*	*41,703*	*42,600*
G—WORKS—				
1. Petty works		30,000		30,000
2 Maintenance and repairs—				
(i) Government Arts colleges		1,443		1,443
(ii) Civil Engineering college		25,000		28,080
(iii) Training colleges		9,354		9,401
(iv) Intermediate colleges and secondary schools		67,553		70,441
(v) Primary schools		4,641		4,722
(vi) Training schools		15,400		15,718
(vii) Reformatory school		867		867
(viii) General direction		107		107
(ix) Inspection		2,160		2,177
(x) Board of high school and intermediate education		375		375
(xi) Registrar of Departmental Examinations		458		458
(xii) Water-tax on residential buildings ..		1,862		1,876
Lump deduction		..		..
TOTAL, WORKS ..	1,75,065	1,59,220	1,55,000	1,65,665
TOTAL Voted .. Male education ..	1,84,56,914	1,83,24,877	1,83,41,660	1,86,09,778
TOTAL Voted .. Female education	19,15,308	21,99,749	20,16,608	22,71,867
TOTAL *Charged* .. *Male education* ..	*2,17,757*	*2,28,482*	*1,86,803*	*1,85,809*
TOTAL *Charged* .. *Female education*	..	..	..	..
GRAND TOTAL Voted	2,03,72,222	2,05,24,626	2 03,58,268	2,08 81,645
GRAND TOTAL *Charged*	*2,17,757*	*2,28,482*	*1,86,803*	*1,85,809*

III—DETAILS of the foregoing:— *See* pages 125 to 139.

A—UNIVERSITY EDUCATION—(a)—GRANTS TO UNIVERSITIES

		Numbers, 1937-38	1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
1. Allahabad University ..	Recurring ..			7,97,003	7,66,000	7,71,000	7,66,000
	Non-recurring ..				5,000		5,000
2. Lucknow University ..	Recurring ..			8,78,274	8,76,934	8,76,934	8,76,934
	Non-recurring ..				..		..
Lucknow University (Recurring)							2,587
3. Agra University	Recurring ..			38,700	8,600	38,700	..
	Non-recurring ..				30,100		36,124
TOTAL, GRANTS TO UNIVERSITIES ..				17,13,977	16,86,634	16,86,634	16,86,645

A—UNIVERSITY EDUCATION—(b)—GOVERNMENT ARTS COLLEGES

		Numbers, 1937-38	1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—							
Principal and Professors (425—575)		2	2	21,217	19,804	12,000	12,204
2. PAY OF ESTABLISHMENT—							
Professors and teachers (425—575)		18	19		35,501		35,930
Clerks (40—125)		6	6		5,640		5,730
Servants (9—13)		9	9		1,092		1,092
TOTAL ..				40,518	42,233	40,000	42,752
3. ALLOWANCES AND HONORARIA—							
Travelling and other allowances	Voted ..				100		100
	Charged ..				..		..
TOTAL ..	Voted ..			538	100	800	100
	Charged ..			*101*	..	..	..
4. CONTINGENCIES—							
Contract					197		197
Pay of menials					432		432
Non-contract					2,654		3,394
Prizes					100		100
TOTAL ..				3,386	3,383	3,400	4,123
TOTAL, GOVERNMENT ARTS COLLEGES.	Voted ..			65,659	65,520	56,200	59,179
	Charged ..			*101*	..	..	..

A—UNIVERSITY EDUCATION—(c)—GRANTS TO NON-GOVERNMENT ARTS COLLEGES

		Numbers, 1937-38	1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
MEN—							
1. Recurring	Maintenance ..				5,31,775		5,31,775
	Stipends ..				14,400		14,400
2. Non-recurring (buildings and equipment) ..					..		..
TOTAL (MEN) ..				5,38,508	5,46,175	5,46,200	5,46,175
WOMEN—							
1. Recurring	Maintenance ..				28,318		28,318
	Stipends ..				..		..
2. Non-recurring (buildings and equipment) ..					..		..
TOTAL (WOMEN) ..				28,674	28,318	28,300	28,318
TOTAL, GRANTS TO NON-GOVERNMENT COLLEGES				5,67,182	5,74,493	5,74,500	5,74,493

A—UNIVERSITY EDUCATION—(d)—GOVERNMENT PROFESSIONAL COLLEGES

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(1) Civil Engineering College, Roorkee—						
(i) COLLEGE DEPARTMENT						
1. PAY OF OFFICERS—						
Principal (1,500—2,000) .. Voted ..	..	..		..		..
Principal (1,500—2,000) .. *Charged* ..	*1*	*1*		*24,000*		*24,000*
Professors (625—1,375) .. *Charged* ..	2	2		*44,550*		*15,900*
Professors (625—1,375) .. Voted ..	} 13	14		97,826		1,08,132
Other officers (250—1,600)						
Medical officer's special pay (50)				600		600
Allowance to an instructor				400		400
R. E. Instructor for the training of Indian Commissioned Officers (200)	1	..		2,400		..
TOTAL .. Voted ..			94,953	1,01,226	1,10,600	1,09,132
TOTAL .. *Charged* ..			*41,308*	*68,550*	*42,400*	*39,900*
2. PAY OF ESTABLISHMENT—						
Instructors (65—240)	2	3		4,383		4,383
Foremen, draughtsmen, mechanics, etc. (25—150) ..	8	8		9,042		8,121
Passed apprentice overseers				8,812		7,026
Clerks (20—145)	11	11		10,696		10,451
Servants (10/8—45)	47	47		7,890		7,890
Medical establishment (35)	1	1		420		440
.. ..						
TOTAL ..			42,053	41,243	42,000	38,311
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances Voted ..				10,000		10,740
Travelling and other allowances *Charged* ..				*500*		*400*
TOTAL .. Voted ..			2,299	10,000	9,000	10,740
TOTAL .. *Charged* ..			*349*	*500*	*500*	*400*
4. GRANTS-IN-AID—						
Contribution for passages of officers transferred from or to other departments (*Charged*) ..			*600*	..	..	..
5. CONTINGENCIES—						
Contract				11,106		8,506
Pay of menials				10,688		10,208
Non-contract—						
Purchases from England				..		..
Purchases in India				3,660		4,868
Purchase and repair of cycles				8		8
Purchase, cost of erection and maintenance of machinery, tools and plant workshop ..				15,500		15,500
Laboratory—						
Purchases from England				..		..
Purchases in India				6,100		4,000
Maintenance of generating station				7,000		4,500
Survey expenses				5,400		5,400
Material for industrial class				800		800
Excursion charges of students				700		700
Stores (in India)..				900		900
Prizes and fees				4,500		4,500
Other supplies and services				4,000		4,000
Customs duty on stores				200		200
TOTAL ..			72,649	70,562	65,000	64,090
TOTAL, COLLEGE DEPARTMENT Voted ..			2,11,954	2,23,031	2,26,600	2,22,273
TOTAL, COLLEGE DEPARTMENT *Charged* ..			*42,257*	*69,050*	*42,900*	*40,300*

		Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
(ii) *Deduct*—Contribution from other Governments for training students				71,310	98,674	98,600	81,417
TOTAL, ROORKEE COLLEGE ..	Voted ..			1,40,644	1,24,357	1,28,000	1,40,856
	Charged ..			*42,257*	*69,050*	*42,900*	*40,300*
(2) TRAINING COLLEGE							
1. PAY OF OFFICERS—							
Principal ..	Voted (300—1,000) ..	2	2		18,217		13,033
	Charged (1,250—1,500)	*1*	*1*		*6,708*		*19,800*
Superintendents of physical training and lecturers (250—675)		12	14		68,474		86,100
TOTAL ..	Voted ..			1,00,923	86,691	1,02,000	99,133
	Charged ..			*19,370*	*6,708*	*5,100*	*19,800*
2. PAY OF ESTABLISHMENT—							
Instructors (35—450)		7	8		29,450		21,821
Deputation allowance to teachers, etc. ..					1,000		1,000
Clerks (40—100)		6	6		5,220		4,623
Servants (10-8—19)		24	24		3,864		3,346
Stipends					20,676		20,176
TOTAL ..				43,180	60,210	45,000	50,966
3. ALLOWANCES AND HONORARIA—							
Cost of passages—(Charged)					*1,200*		..
Travelling and other allowances	Voted ..				1,000		800
	Charged ..				*100*		*100*
TOTAL ..	Voted ..			1,922	1,000	1,200	800
	Charged ..			..	*1,300*	*1,200*	*100*
4. CONTINGENCIES—							
Contract					4,596		4,596
Pay of menials					4,644		4,290
Non-contract					1,194		1,194
Purchase and repair of cycles					35		35
Equipment and apparatus—Stores in India					1,500		1,500
Rent					2		..
TOTAL ..				12,211	11,971	11,500	11,615
TOTAL, TRAINING COLLEGES ..	Voted ..			1,58,236	1,59,872	1,59,700	1,62,514
	Charged ..			*19,370*	*8,008*	*6,300*	*19,900*
TOTAL, GOVERNMENT PROFESSIONAL COLLEGES.	Voted ..			2,98,880	2,84,229	2,87,700	3,03,370
	Charged ..			*61,627*	*77,058*	*49,200*	*60,200*

B—SECONDARY EDUCATION—(a)—INTERMEDIATE COLLEGES AND HIGH SCHOOLS

		Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
(1) MALE EDUCATION—							
1. PAY OF OFFICERS—							
Principals	Voted (250—675)	58	59		3,08,980		3,30,000
	Charged (400—1,250)						
Head masters	Voted (250—675)						
	Charged (400—1,250)						
Assistant masters (250—675)	.. ..	*1*			*9,486*		*16,934*
TOTAL ..	Voted ..			3,26,530	3,08,980	3,32,000	3,30,000
	Charged ..			*16,922*	*9,486*	*16,300*	*16,934*
2. PAY OF ESTABLISHMENT—							
Teachers (25—450)	..	1,324	1,321		24,06,762		24,06,762
Clerks (35—100)	..	74	74		61,620		61,620
Servants (9—45)	..	398	398		59,444		59,318
Servants 8 (25)	..				..		1,600
Lump deduction	..				50,826		50,826
	TOTAL ..			24,68,578	24,77,000	24,80,000	24,78,474
3. ALLOWANCES AND HONORARIA—							
Travelling allowance	..				9,000		7,000
House rent and other allowances. ..	..				20,358		20,000
	TOTAL ..			34,965	29,358	32,000	27,000
4. CONTINGENCIES—							
Contract	..				87,141		87,141
Pay of menials	..				41,184		40,980
Pay of menials	..				..		960
NON-CONTRACT—							
Rents	..				4,952		5,027
Rents	..				..		1,920
Purchase of books	..				7,000		7,000
Other (non-contract) charges ..	..				5,122		5,122
Other (non-contract) charges ..	..				..		1,120
Purchase and repair of cycles ..	..				40		40
Drugs, etc.	..				4,561		4,561
Drugs, etc.	..				..		1,280
	TOTAL ..			1,52,727	1,50,000	1,47,700	1,55,151
TOTAL, MALE EDUCATION ..	Voted ..			29,82,800	29,65,338	29,91,700	29,90,625
	Charged ..			*16,922*	*9,486*	*16,300*	*16,934*

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(2) FEMALE EDUCATION—						
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Principal (Voted) (200—500)	1	1	3,600	3,780	3,800	3,960
2. PAY OF ESTABLISHMENT—						
Teachers (30—200)	17	17		20,945		21,438
Clerks (40—60)	1	1		592		616
Stipends				..		800
Servants (10-8—13)	8	8		1,056		1,056
TOTAL ..			20,419	22,593	22,000	23,910
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				80		60
House rent and other allowances ..				576		400
TOTAL ..			442	656	500	460
4. CONTINGENCIES—						
Contract				710		710
Pay of menials				2,712		2,712
NON-CONTRACT—						
Rents				1,920		1,920
Purchase of books				166		166
Other (non-contract) charges				11		11
Prizes				86		86
Conveyance charges				4,144		4,144
TOTAL ..			10,467	9,749	10,000	9,749
TOTAL, FEMALE EDUCATION			34,928	36,778	36,300	38,079
TOTAL, INTERMEDIATE COLLEGES AND HIGH SCHOOLS. Voted			30,17,728	30,02,116	30,28,000	30,28,704
TOTAL, INTERMEDIATE COLLEGES AND HIGH SCHOOLS. *Charged*			*16,922*	*9,486*	*16,300*	*16,934*

B.—SECONDARY EDUCATION—(b)—GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS

	Numbers, 1937-38	1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
BOYS—			Rs.	Rs.	Rs.	Rs.
EUROPEAN SCHOOLS						
Recurring .. .. { Maintenance ..				4,30,717		4,24,564
Recurring .. .. { Stipends ..				10,600		10,600
Non-recurring (buildings and equipment) ..				10,000		10,000
TOTAL			4,56,337	4,51,317		4,45,164
Lump deduction for subscription to Inter-Provincial Board for Anglo-Indian and European education			4,343	4,343		4,343
TOTAL ..			4,51,994	4,46,974	4,47,000	4,40,821
OTHER SCHOOLS						
Recurring .. .. { Maintenance ..				20,42,124		21,10,098
Recurring .. .. { Stipends ..				10,752		12,672
Non-recurring (buildings and equipment) ..				36,500		36,500
Re-grant of lapses				20,000		20,000
Deduct—Probable lapses				20,000		20,000
TOTAL ..			20,38,972	20,89,376	20,40,000	21,59,270
TOTAL (BOYS) ..			24,90,966	25,36,350	24,87,000	26,00,091
GIRLS—						
EUROPEAN SCHOOLS						
Recurring .. .. { Maintenance ..				4,43,236		4,51,216
Recurring .. .. { Stipends ..				13,800		18,000
Non-recurring (buildings and equipment) ..				10,000		10,000
TOTAL			4,45,305	4,67,036	4,55,000	4,79,216
OTHER SCHOOLS						
Recurring .. .. { Maintenance ..				5,34,776		5,63,696
Recurring .. .. { Stipends ..				1,920		2,688
Non-recurring (buildings and equipment) ..				20,000		20,000
TOTAL ..			5,44,818	5,56,696	5,50,000	5,86,384
TOTAL (GIRLS) ..			9,90,123	10,23,732	10,05,000	10,65,600
TOTAL, GRANTS TO SECONDARY SCHOOLS ..			34,81,089	35,60,082	34,92,000	36,65,691

C—PRIMARY EDUCATION—(a)—GOVERNMENT SCHOOLS

	Numbers, 1937-38	1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
GIRLS—						
1. PAY OF ESTABLISHMENT—						
Teachers (15—240)	513	513		2,04,587		2,22,000
Teachers 7 (35—200)				..		4,040
Stipendiary teachers				27,400		27,400
Stipendiary teachers				..		2,192
Clerk 1 (40—60)				..		320
Servants (10-8—13)	89	89		12,720		12,720
Servants 8 (9—13)				..		248
Lump deduction				10,000		*10,000*
TOTAL ..			2,49,028	2,34,707	2,50,000	2,58,920
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances .. .				4,700		4,700
Travelling and other allowances				..		412
Total ..			6,199	4,700	5,500	5,112
3. CONTINGENCIES—						
Contract				7,443		7,443
Contract				..		268
Pay of menials				27,544		27,544
Pay of menials				..		400
Rent				30,953		30,953
Rent				..		800
Other charges (non-contract)				7,169		7,169
Other charges (non-contract) ..				..		2,152
Prizes .. .				3,438		3,438
Prizes				..		30
Conveyance charges				59,380		59,416
Conveyance charges				..		330
Lump deduction				..		10,000
TOTAL ..			1,22,081	1,35,927	1,25,000	1,29,933
TOTAL, GOVERNMENT PRIMARY SCHOOLS (GIRLS) ..			3,77,308	3,75,334	3,80,500	3,93,965

C—PRIMARY EDUCATION—(b)—GRANTS TO NON-GOVERNMENT SCHOOLS AND LOCAL BODIES

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BOYS—				
1. GRANTS TO DISTRICT BOARDS FOR VERNACULAR PRIMARY AND MIDDLE EDUCATION—				
Recurring		70,22,399		70,80,854
Non-recurring		21,690		3,960
TOTAL ..	71,15,946	70,44,089	70,44,000	70,84,814
2. GRANTS TO MUNICIPAL BOARDS FOR PRIMARY EDUCATION—				
Recurring		5,24,257		5,25,598
Non-recurring		314		..
TOTAL ..	4,80,360	5,24,571	4,93,000	5,25,598
3. GRANTS TO NON-OFFICIAL BODIES FOR EXPANSION OF EDUCATION AMONG THE DEPRESSED CLASSES ..	40,986	33,177	33,000	42,458
4. Extra allotment for the education of Depressed classes	..	..		50,000
5. Financial assistance for the Education of Indian Christians in rural areas	..	10,000	5,000	†1,038
Re-grant of lapses		50,000	..	50,000
Deduct—Probable lapses		50,000	..	50,000
Deduct—For emergency cut and other lump deductions	..	45,991	..	*33,736
TOTAL (BOYS) ..	76,37,292	75,65,846	75,75,000	76,70,172
GIRLS—				
1. GRANTS TO DISTRICT BOARDS FOR COMPULSORY PRIMARY EDUCATION AND FOR GENERAL IMPROVEMENT OF GIRLS' EDUCATION—				
Recurring		2,73,161		1,97,628
Non-recurring		9,871		9,587
TOTAL ..	93,090	2,83,032	1,40,000	2,07,215
2. GRANTS TO MUNICIPAL BOARDS FOR COMPULSORY PRIMARY EDUCATION—				
Recurring		30,227		41,122
Non-recurring		29,634		29,500
TOTAL ..	7,462	59,861	57,000	70,622
TOTAL (GIRLS) ..	1,00,562	3,42,893	1,97,000	2,77,837
TOTAL, GRANTS FOR PRIMARY EDUCATION ..	77,37,854	79,08,739	77,72,000	79,48,009

	Rs.
* District Boards	..
Municipal Boards	33,736
Total	33,736

†The original provision of Rs.10,000 for the education of Indian Christians in rural areas is shown under the different heads of the budget as noted below :

	Rs
(a) Grants to district boards for the award of vernacular and primary stipends (Rs.3,072+Rs 4,200)	7,272
(b) General charges—C—Scholarships for the award of high school stipends (Rs.1,120), Intermediate stipends (Rs.240) and degree stipends (Rs.330)	1,690
(c) For issuing free text-books, stationery, etc.	1,038
Total ..	10,000

D—SPECIAL EDUCATION—(a)—GOVERNMENT SCHOOLS

	Numbers, 1937–38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
			Rs.	Rs.	Rs.	Rs.
(1) TRAINING SCHOOLS (BOYS)—						
1. PAY OF OFFICERS—						
Principals and headmasters (250—675)	8	8		38,238		47,800
TOTAL			38,598	38,238	46,000	47,800
2. PAY OF ESTABLISHMENT—						
Teachers (25—300)	181	180		1,81,466		1,78,764
Matrons				..		..
Clerks (35—125)	9	9		4,860		4,860
Servants (9—20)	50	50		6,648		6,648
Stipends				62,784		62,784
Lump deduction				10,000		10,000
TOTAL ..			2,43,701	2,45,758	2,45,000	2,43,056
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				3,400		3,000
House rent and other allowances				840		840
TOTAL ..			6,084	4,240	5,200	3,840
4. CONTINGENCIES—						
Contract				10,826		10,826
Pay of menials				13,766		13,766
Non-contract—						
Purchase of books				1,610		1,610
Rents				480		480
Lighting charges..				3,150		3,150
Other charges				175		39
Purchase and equipment of farms				2,520		2,520
TOTAL ..			46,093	32,527	40,000	32,391
TOTAL, TRAINING SCHOOLS (BOYS) ..			3,34,476	3,20,763	3,36,200	3,27,087
(2) TRAINING SCHOOLS (GIRLS)—						
1. PAY OF OFFICERS—						
Principal (200—500)	1	1	2,978	3,433	3,400	3,613
2. PAY OF ESTABLISHMENT—						
Teachers (30—250)	56	56		61,136		62,211
Matrons (40—80)	5	5		4,100		3,915
Clerks (40)	4	4		1,920		1,920
Servants (10—13)	19	19		2,538		2,538
Stipends				26,024		29,624
Lump deduction				5,000		5,000
TOTAL ..			95,510	90,718	88,600	95,208
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				2,200		2,000
House rent and other llowances				3,924		3,924
TOTAL ..			5,061	6,124	5,000	5,924

D—SPECIAL EDUCATION—(*a*)—GOVERNMENT SCHOOLS—(*concluded*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				3,010		3,010
Pay of menials				4,746		4,746
Non-contract—						
Purchase of books				405		405
Rents				9,942		9,942
Lighting charges				..		..
Other charges				..		..
Clothing of peons				28		28
Prizes				225		225
Conveyance charges				14,876		14,876
TOTAL ..			29,160	33,232	31,000	33,232
TOTAL, TRAINING SCHOOLS (GIRLS)			1,32,709	1,33,507	1,28,000	1,37,977
(3) REFORMATORY SCHOOL—						
1. PAY OF OFFICERS—						
Superintendent (200—650)	1	1	3,123	3,090	3,100	3,270
2. PAY OF ESTABLISHMENT—						
Assistant superintendent and teachers (16—240) ..	13	13		9,329		9,565
Clerks (45—100)	3	3		2,700		2,700
Medical staff (60—130)	1	1		912		992
Mechanical staff (22—75)	3	3		1,680		1,680
Supervisors, warders and servants (10—60) ..	30	30		7,770		7,758
TOTAL ..			22,259	22,391	22,400	22,695
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances				1,400		1,300
Gratuity to released boys				300		200
TOTAL ..			1,338	1,700	1,000	1,500
4. CONTINGENCIES—						
Contract				3,451		3,451
Non-contract				2,200		2,059
Pay of menials				1,308		1,308
Dietary charges				5,000		2,982
Clothing and bedding				1,500		1,500
Raw material				1,500		1,200
Coal and other supplies for water-works ..				1,500		1,500
TOTAL ..			13,624	16,459	12,000	14,000
TOTAL, REFORMATORY SCHOOL			40,344	43,640	38,500	41,465
TOTAL, GOVERNMENT SPECIAL SCHOOLS			5,07,529	4,97,910	5,02,700	5,06,529

D—SPECIAL EDUCATION—(*b*)—GRANTS TO NON-GOVERNMENT SCHOOLS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
BOYS—				
Recurring (Maintenance)		1,21,152		1,24,464
Recurring (Maintenance)				2,000
Non-recurring (buildings and equipment) ..		..		..
TOTAL (BOYS) ..	1,01,454	1,21,152	1,00,000	1,26,464
GIRLS—				
Recurring .. .. Maintenance ..		27,528		29,856
Recurring .. .. Stipends ..		26,886		26,886
Non-recurring (buildings and equipment)		..		..
TOTAL (GIRLS) ..	42,010	54,414	40,000	56,742
TOTAL, GRANTS TO NON-GOVERNMENT SCHOOLS	1,43,464	1,75,566	1,40,000	1,83,206

E—GENERAL CHARGES—(a)—DIRECTION

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Director, Deputy and Assistant Directors (1,550—2,750) (Charged)	*3*	3		*66,718*		*57,121*
Ditto (Voted)				..		5,280
Personal Assistant to Director (250—650) (Voted) ..	1	1		8,400		8,400
Officer on special duty in connexion with the education of depressed classes (300—1,000+100) (voted)	1	1		9,074		9,435
Superintendents (450—650)	2	2		14,920		15,400
TOTAL .. Voted ..			35,978	32,394	35,000	38,515
TOTAL .. *Charged* ..			*66,065*	*66,718*	*72,000*	*57,121*
2. PAY OF ESTABLISHMENT—						
Clerks (45—360)	79	79		1,34,074		1,35,293
Servants (10-8—19)	26	26		4,008		4,008
Leave salary				6,000		6,000
TOTAL ..			1,48,764	1,44,082	1,43,000	1,45,301
3 ALLOWANCES AND HONORARIA—						
Travelling and other allowances. Voted ..				12,002		11,500
Travelling and other allowances. *Charged* ..				*2,500*		*2,250*
Cost of passages—(Charged)				*2,000*		*2,504*
TOTAL .. Voted ..			16,541	12,002	15,500	11,500
TOTAL .. *Charged* ..			*6,392*	*4,500*	*5,000*	*4,754*
4. CONTINGENCIES—						
Contract				9,500		9,500
Pay of menials				579		579
Non-contract—						
Purchase of books and other charges				2,432		2,507
Purchase and repair of cycles				60		60
TOTAL ..			15,214	12,571	14,500	12,646
TOTAL, DIRECTION Voted ..			2,16,497	2,01,049	2,08,000	2,07,962
TOTAL, DIRECTION *Charged* ..			*72,457*	*71,218*	*77,000*	*61,875*

E—GENERAL CHARGES—(b)—INSPECTION

(1) MALE EDUCATION

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Inspectors and assistant inspectors. Voted (250—1,000) ..	17	17		1,15,245		1,21,702
Inspectors and assistant inspectors. *Charged (200—1,250)* ..	*2*	*2*		*8,720*		*2,400*
TOTAL .. Voted ..			1,19,386	1,15,245	1,25,000	1,21,702
TOTAL .. *Charged* ..			*3,144*	*8,720*	*1,500*	*2,400*
2. PAY OF ESTABLISHMENT—						
Deputy and sub-deputy inspectors (70—450) ..	264	264		5,55,246		5,63,772
Supervisor (240)	1	1		2,948		3,092
Supervisors for depressed classes	28	28		10,080		10,080
Clerks (40—140)	74	74		61,060		60,280
Servants (10-8—16)	325	325		41,478		41,460
Leave salary				300		300
Lump deduction				11,000		15,000
TOTAL ..			6,60,197	6,60,112	6,80,000	6,63,984
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				1,45,820		1,45,820
Travelling allowance .. *Charged* ..				*2,000*		*1,800*
TOTAL .. Voted ..			1,76,255	1,45,820	1,65,000	1,45,820
TOTAL .. *Charged* ..			*1,854*	*2,000*	*1,000*	*1,800*

	Numbers, 1937-38	1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				13,518		13,518
Pay of menials				1,323		1,323
Non-contract—						
Purchase of books				754		754
Tour charges				22,044		22,044
Rents				3,081		3,081
Police guard				1,000		1,000
Others				1,470		1,841
Purchase and repair of cycles				140		140
TOTAL			42,820	43,330	43,000	43,701
TOTAL, MALE EDUCATION .. Voted ..			9,98,658	9,64,507	10,13,000	9,75,207
TOTAL, MALE EDUCATION .. *Charged* ..			*4,998*	*10,720*	*2,500*	*4,200*
(2) FEMALE EDUCATION						
1. PAY OF OFFICERS—						
Chief Inspectress and Inspectresses (200—800) ..	12	12		56,231		56,481
Special pay to Personal Assistant to Chief Inspectress (Voted) (50)				600		600
TOTAL			59,243	56,831	56,800	57,081
2. PAY OF ESTABLISHMENT—						
Assistant Inspectress (80—200)	1	18		2,400		13,280
Clerks (40—125)	43	43		27,720		27,549
Servants (10-8—16)	36	53		4,656		6,084
TOTAL ..			35,556	34,776	37,000	46,913
3. ALLOWANCES AND HONORARIA— Cost of passages (Voted) .. .. .. ; Travelling allowance			21,310	17,000	21,000	24,267

	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
	Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—				
Contract		5,078		5,078
Pay of menials		504		504
Non-contract—				
Purchase of books		457		457
Tour charges		102		102
Rents		4,605		4,794
Others		417		725
Purchase and repair of cycles		56		221
TOTAL ..	12,201	11,219	11,000	11,881
TOTAL (FEMALE EDUCATION)	1,28,310	1,19,826	1,25,800	1,40,142
TOTAL, INSPECTION { Voted ..	11,26,968	10,84,333	11,38,800	11,15,349
TOTAL, INSPECTION { *Charged* ..	*4,998*	*10,720*	*2,500*	*4,200*

E—GENERAL CHARGES—(c)—SCHOLARSHIPS

	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
(1) MALE EDUCATION—				
1. IN ARTS COLLEGES—				
For Europeans	3,446	3,400		3,600
For others	26,819	24,000		26,000
TOTAL ..	30,265	27,400	28,400	29,600
2. IN PROFESSIONAL COLLEGES—				
For Europeans	1,680	3,000		3,000
For others	10,892	11,076		11,166
TOTAL ..	12,572	14,076	12,700	14,166
3. IN SECONDARY SCHOOLS—				
For Europeans	9,872	8,580		8,580
For others	1,69,257	1,69,718		1,70,000
TOTAL ..	1,79,129	1,78,298	1,77,000	1,78,580
4. IN PRIMARY SCHOOLS—				
For others	..	..	..	..
5. IN SPECIAL SCHOOLS—				
For others	1,955	2,304		2,304
TOTAL ..	1,955	2,304	2,000	2,304
TOTAL (MALE EDUCATION) .	2,23,921	2,22,078	2,20,100	2,24,650

E—GENERAL CHARGES—(c)—SCHOLARSHIPS—(concluded)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(2) FEMALE EDUCATION—			Rs.	Rs.	Rs.	Rs.
1. In Arts colleges—						
For Europeans			350	800		600
For others			4,273	6,350		4,350
Total ..			4,623	7,150	4,600	4,950
2. In Professional colleges—						
For Europeans			..	600		200
For others			..	..		..
Total ..			..	600	300	200
3. In Secondary schools—						
For Europeans			10,713	10,560		8,880
For others			26,406	29,140		28,000
Total			37,119	39,700	35,000	36,880
4. In Primary schools—						
For others			25,499	25,692	23,000	25,692
5. In Special schools—						
For others			3,670	3,510		3,990
Foreign scholarships			973	987		987
Total ..			4,643	4,497	5,500	4,977
Total, Female education ..			71,884	77,639	68,400	72,699
TOTAL, Scholarships ..			2,95,805	2,99,717	2,88,500	2,97,349

E—GENERAL CHARGES—(d)—BOARD OF HIGH SCHOOL AND INTERMEDIATE EDUCATION

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. Pay of officers—						
Secretary .. .. (300—1,000)	1	1		10,471		6,300
Total ..			10,111	10,471	5,300	6,300
2. Pay of establishment—						
Assistant Secretary and clerks (35—450) ..	16	6		30,536		31,691
Clerks 4(35—44)				..		1,540
Librarian (75—100)	1	1		1,200		1,200
Servants (11—20)	8	8		1,404		1,404
Total ..			35,424	33,140	31,000	35,835
3. Allowances and honoraria—						
Travelling allowance .. Voted ..			23,122	18,000	21,000	18,000
Travelling allowance .. *Charged* ..			*68*	..	*100*	..
4. Contingencies—						
Non-contract				9,126		8,470
Remuneration to examiners..				1,55,000		1,13,000
Printing of question papers				11,000		11,500
Other printing charges, including cost of answer-books				34,200		34,200
Other examination charges				7,000		7,500
Total ..			2,19,390	2,16,326	2,15,000	1,74,670
Total, Board of High School and Intermediate Education. Voted ..			2,88,047	2,77,937	2,72,300	2,34,805
Total, Board of High School and Intermediate Education. *Charged* ..			*68*	..	*100*	..

E—GENERAL CHARGES—(e)—REGISTRAR OF DEPARTMENTAL EXAMINATIONS

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Registrar (250—675)	1	1		8,525		8,825
TOTAL ..			8,225	8,525	8,500	8,825
2. PAY OF ESTABLISHMENT—						
Clerks (30—150)	12	12		11,460		11,360
Servants (10-8—19)	6	6		990		990
TOTAL ..			12,417	12,450	12,500	12,350
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			648	900	600	600
4. CONTINGENCIES—						
Non-contract				9,892		9,892
Remuneration to examiners..				65,616		70,000
Other printing charges, including cost of answer-books				35,175		35,108
Other examination charges				6,200		6,200
TOTAL ..			1,12,615	1,16,883	1,17,000	1,21,200
TOTAL, REGISTRAR OF DEPARTMENTAL EXAMINATIONS. ..			1,33,905	1,38,758	1,38,600	1,42,975

E—GENERAL CHARGES—(f)—OTHER MISCELLANEOUS CHARGES

1. Grants to Libraries—				
(a) Gaya Prasad Library and Reading Room, Cawnpore	1,200	1,200	1,200	1,200
(b) Ganga Prasad Varma Memorial Library, Lucknow	672	672	672	672
(c) Bharti Bhawan Library, Allahabad	500	500	500	500
(d) Lyall Library, Aligarh	360	360	360	360
(e) Public Library, Allahabad	9,343	8,987	8,987	8,987
(f) Public Library, Lucknow	9,000	9,000	9,000	9,000
(g) Jalsa-i-Tahzib, Lucknow..	600	600	600	600
(h) Lyall Library and Reading Room, Meerut ..	2,000	2,000	2,000	2,000
(i) Peace Library, Muzaffarnagar	300	300	300	300
(j) Kashi Nagri Pracharini Sabha Library, Benares	1,000	1,000	1,000	1,000
(k) Hobart Reading Room, Gulab Bari, Fyzabad ..	200	200	200	200
(l) Public Library, Farrukhabad	800	400	400	400
(m) Carmichael Library, Benares	1,000	1,000	1,000	1,000
(n) For rural libraries (non-recurring)	..	20,000	20,000	..
(2) Grants for the encouragement of literature ..	600	600	600	600
(3) Grant to Indian Students' Union and Hostel, London	3,000	3,000	3,200	3,000
(4) Grant to the Music College, Lucknow	12,318	13,000	13,000	13,000
(5) Grant to Seva Samiti Boy Scouts	24,000	24,000	24,000	12,000
(6) Other provision for Boy Scouts	..	..	..	12,000
(7) Examination charges	60,373	55,000	63,000	56,000
(8) Grant to the Hindustani Academy, United Provinces	25,000	25,000	25,000	25,000
(9) Grant to Pratt Nomination Fund (Recurring—Maintenance)	839	839	839	839
(10) Grants for poor wasikadars' children (Recurring—Stipends)	500	500	500	500
(11) Other charges	4,500	4,000	4,000	4,000
(12) Grant to the United Provinces Girl Guides' Association	5,000	5,000	5,000	5,000
(13) Grant to the Seva Samiti, Allahabad	20,000	20,000	20,000	*20,000
(14) Grant to the Sangit Samiti, Allahabad	1,932	2,000	2,000	2,000
(15) Grant to St. John Ambulance Association (United Provinces)	2,000	1,500	1,500	1,500
(16) Contribution towards the cost of Inter-Provincial Board for Anglo-Indian and European Education	4,343	4,343	4,343	4,343
(17) Grant to the Kandreeya Naik Sudhar Sabha, Haldwani, for the maintenance of the rescue home for Naik girls	3,800	1,308	1,308	1,308
Extra grant to the Kandreeya Naik Sudhar Sabha, Haldwani, for the maintenance of the rescue home for Naik girls				1,700
(18) Grant to the Meerut Home for Naik girls ..				1,500
(19) Expenditure on the Lucknow Exhibition ..	19,808			..
(20) The Employment Board	650	9,000	7,000	2,000
(21) Grant to the Seva Samiti Girl Guides		1,000	1,000	1,000
(22) Grant to Harijan Sewak Sangh, Allahabad ..				5,000
(23) Building grant to the Harijan Ashram, Allahabad ..				5,000
(24) Provision for military and physical training ..				50,000
(25) Other grants				1,00,000
TOTAL, (f) ..	2,15,638	2,16,309	2,22,509	3,53,509

		Rs.
*1.	Head office and organization	4,200
2.	Hospital, dispensaries and laboratory	8,000
3.	Night schools, Naik reform library and gymnasium ..	3,800
4.	Cawnpore and Railway branch offices	4,000
	Total	20,000

F—CHARGES IN ENGLAND

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE BY SECRETARY OF STATE—					
Leave salaries and deputation pay ..	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay ..	Voted ..	2,089	8,440	7,120	8,000
	Charged ..	*49,674*	*48,000*	*31,120*	*30,600*
Sterling overseas pay ..	Voted ..	..	..	..	..
	Charged ..	*12,244*	*12,000*	*10,800*	*12,000*
OTHER CHARGES—					
Stores for India (voted)	..	1,089	2,120	680	120
Government scholars—allowances, fees, etc. (voted)	..	6,184	6,120	6,120	6,120
Expenses of recruitment (voted) ..	..	317	..	480	..
TOTAL	Voted ..	9,679	16,680	14,400	14,240
	Charged ..	*61,918*	*60,000*	*41,920*	*42,600*
Loss or gain by exchange ..	Voted ..	—52	..	—75	..
	Charged ..	*—334*	..	*—217*	..
TOTAL, CHARGES IN ENGLAND ..	Voted ..	9,627	16,680	14,325	14,240
	Charged ..	*61,584*	*60,000*	*41,703*	*42,600*

G—WORKS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PETTY WORKS—				
(*i*) Arts colleges				
(*ii*) Civil Engineering College				
(*iii*) Training colleges				
(*iv*) Intermediate colleges and secondary schools				
(*v*) Primary schools		30,000		30,000
(*vi*) Training schools				
(*vii*) Reformatory school				
(*viii*) General direction				
(*ix*) Inspection				
(*x*) Regrant of lapses		10,000		10,000
(*xi*) *Deduct*—Probable lapses		10,000		10,000
TOTAL ..	37,675	30,000		30,000
2. MAINTENANCE AND REPAIRS—				
(*i*) Arts colleges		1,443		1,443
(*ii*) Civil Engineering College		25,000		28,080
(*iii*) Training colleges		9,354		9,401
(*iv*) Intermediate colleges and secondary schools		67,553		70,441
(*v*) Primary schools		4,641		4,722
(*vi*) Training schools		15,400		15,718
(*vii*) Reformatory school		867		867
(*viii*) General direction		107		107
(*ix*) Inspection		2,160		2,177
(*x*) Board of High School and Intermediate Education		375		375
(*xi*) Registrar of Departmental Examinations		458		458
3. WATER TAX ON RESIDENTIAL BUILDINGS—				
(*i*) Training colleges		494		494
(*ii*) Intermediate colleges and secondary schools		677		691
(*iii*) Primary schools		22		22
(*iv*) Training schools		590		590
(*v*) Inspection		79		79
Lump deduction		..		..
TOTAL ..	1,37,390	1,29,220		1,35,665
TOTAL, WORKS ..	1,75,065	1,59,220	1,55,000	1,65,665

GRANT No. 16

MEDICAL

(HEAD OF ACCOUNT: 38—MEDICAL)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on the MEDICAL DEPARTMENT

Voted : Rupees thirty-one lakhs, seventy-five thousand, eight hundred and eighty.

Charged : Rupees four lakhs, sixty-four thousand, eight hundred and eighty-two.

II—SUB-HEADS under which this grant will be accounted for by the MEDICAL DEPARTMENT :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—MEDICAL ESTABLISHMENT					
(a) SUPERINTENDENCE—					
1. Pay of officers ..	Voted ..	6,969	7,275	7,300	7,575
	Charged ..	*30,605*	*33,000*	*35,000*	*33,000*
2. Pay of establishment		25,503	24,179	26,200	24,890
3. Allowances and honoraria ..	Voted ..	1,997	2,150	2,000	2,000
	Charged ..	*2,267*	*2,750*	*2,500*	*2,400*
4. Contingencies		8,075	6,310	6,300	6,356
TOTAL, (a) ..	Voted ..	42,544	39,914	41,800	40,821
	Charged ..	*32,872*	*35,750*	*37,500*	*35,400*
(b) DISTRICT MEDICAL OFFICERS—					
1. Pay of officers	Voted ..	6,80,389	6,73,600	6,70,000	6,90,000
	Charged ..	*1,75,115*	*2,15,000*	*2,06,000*	*2,08,000*
2. Pay of establishment		1,03,157	1,03,612	1,05,000	1,02,823
3. Allowances and honoraria..	Voted ..	37,050	30,740	38,000	32,500
	Charged ..	*19,220*	*10,400*	*11,000*	*10,400*
4. Grants-in-aid (*Charged*)		*2,912*	*4,000*	*3,000*	*4,000*
5. Contingencies		25,566	21,656	25,000	24,094
TOTAL, (b) ..	Voted ...	8,46,162	8,29,608	8,38,000	8,49,417
	Charged ..	*1,97,247*	*2,29,400*	*2,20,000*	*2,22,400*

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—MEDICAL ESTABLISHMNT—(*concluded*)				
(c) RESERVE MEDICAL SU BORDINATES	48,090	54,000	63,000	53,000
TOTAL, A Voted ..	9,36,796	9,23,522	9,42,800	9,43,238
TOTAL, A *Charged* ..	*2,30,119*	*2,65,150*	*2,57,500*	*2,57,800*
B—HOSPITALS AND DISPENSARIES				
(a) MEDICAL SCHOOL HOSPITAL—				
1. Pay of establishment	15,154	15,306	14,000	15,132
2. Allowances and honoraria	7,947	6,450	7,500	7,500
3 Contingencies	28,653	24,716	27,500	25,148
TOTAL, (a) ..	51,754	46,472	49,000	47,780
(b) OTHER HOSPITALS AND DISPENSARIES—				
1. Pay of establishment	64,436	80,472	68,000	84,972
2. Allowances and honoraria	16,060	15,050	17,000	21,836
3. Contingencies	1,82,602	1,50,322	1,50,000	1,59,033
TOTAL, (b) ..	2,63,098	2,45,844	2,35,000	2,65,841
(c) GRANTS TO HOSPITALS AND DISPENSARIES ..	1,55,940	2,05,849	1,96,000	2,20,368
(d) CONTRIBUTIONS TO LOCAL BODIES	3,50,269	3,69,753	3,69,000	3,72,689
(e) SCHEME FOR TRAINING COMPOUNDERS ..	2,203	2,500	2,300	2,500
(f) SPECIAL DISPENSARIES ON PILGRIM ROUTE (HEALTH SCHEME), GARHWAL	31,105	30,000	30,000	30,000
(g) (i) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF KING GEORGE'S HOSPITAL ..	2,94,070	2,79,350	2,79 000	2,96,921
Grant to the Lucknow University for the maintenance of King George's Hospital		..		13,440
(ii) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF TUBERCULOSIS HOSPITAL, LUCKNOW		11,312	11,000	13,506
Grant to the Lucknow University for the Maintenance of Tuberculosis Hospital, Lucknow ..		..		2,100
(iii) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF QUEEN MARY'S HOSPITAL FOR WOMEN AND CHILDREN	73,670	79,135	79,000	70,548
TOTAL, (g) ..	3,67,740	3,69,797	3,69,000	3,96,515
TOTAL, B ..	12,22,109	12,70,215	12,50,300	13,35,693
C—GRANTS FOR MEDICAL PURPOSES				
1. Indian Nursing Association	382	500		500
2. Dufferin Fund	1,59,093	1,69,203		1,57,184
Dufferin Fund	..	..		2,813
3. London Missionary Society	3,360	3,360		3,360
4. Medical Council and Board of Examinations ..	4,225	4,000		3,000
5. Development of indigenous systems of medicine	49,319	49,500		49,500

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
C—GRANT FOR MEDICAL PURPOSES—*(concluded)*				
6. Roman Catholic dispensary at Teresapur ..	250	250		250
7. State Medical Faculty	11,000	9,500		7,500
8. Lucknow University (for training provincial medical officers)	625	2,625		2,625
9. Grants to private practitioners in rural areas	10,956	12,416		18,000
10. Grants for Ayurvedic and Unani Colleges and Schools	1,08,067	1,08,000		1,10,000
10A. Grant to the Bundelkhand Ayurvedic College, Jhansi	..	..		**1,000**
11. Grant for the X-Ray plant—				
(i) Cawnpore	698	500		500
(ii) Fyzabad	981	1,040		1,040
(iii) Naini Tal	615	600		600
12. Grant to the King Edward VII Sanatorium at Bhowali	17,000	17,000		17,000
12A. Grant to the King Edward VII Sanatorium at Bhowali		..		**3,000**
13. Grant to St. John's Ambulance Association	1,350	1,350		1,350
14. Grant to United Provinces Nurses and Midwives Council	..	4,777		4,000
TOTAL, C ..	3,67,921	3,84,621	3,84,000	3,83,222
D—BOARD OF INDIAN MEDICINE				
1. Pay of officers	1,200	1,200	1,200	1,600
2. Pay of establishment	1,659	1,768	1,700	1,768
3. Allowances and honoraria	3,888	4,000	4,000	4,000
4. Contingencies	3,007	3,078	3,000	3,153
TOTAL, D ..	9,754	10,046	9,900	10,521
E—MEDICAL SCHOOLS				
(a) MEDICAL SCHOOL, AGRA—				
1. Pay of officers .. Voted ..	43,203	44,596	40,000	43,477
1. Pay of officers .. *Charged* ..	*30,116*	*30,000*	*30,300*	*31,200*
2. Pay of establishment	23,418	20,260	25,000	19,439
3. Allowances and honoraria Voted ..	6,662	5,280	5,000	5,280
3. Allowances and honoraria *Charged* ..	*74*	*100*	*100*	*100*
4. Contingencies	32,132	30,042	32,000	30,055
TOTAL, (a) .. Voted ..	1,05,415	1,00,178	1,02,000	98,251
TOTAL, (a) .. *Charged* ..	*30,190*	*30,100*	*30,400*	*31,300*
(b) FEMALE MEDICAL SCHOOL, AGRA—				
1. Pay of officers	27,060	27,560	22,500	28,880
2. Pay of establishment	6,351	6,635	6,600	6,800
3. Allowances and honoraria	..	50	200	50
4. Contingencies	9,765	9,871	9,000	9,871
TOTAL, (b) ..	43,176	44,116	38,300	45,601
TOTAL, E Voted ..	1,48,591	1,44,294	1,40,300	1,43,852
TOTAL, E *Charged* ..	*30,190*	*30,100*	*30,400*	*31,300*

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
F—MENTAL HOSPITALS				
(*a*) PROVINCIAL HOSPITALS—				
1. Pay of officers .. Voted ..	27,338	26,455	26,100	27,923
Charged ..	*6,016*	*6,000*	*6,000*	*6,000*
2. Pay of establishment	58,421	58,402	62,000	59,401
3. Allowances and honoraria—Voted ..	4,162	4,000	4,700	4,260
4. Contingencies	99,237	94,758	1,00,000	98,418
TOTAL, (*a*) .. Voted ..	1,89,158	1,83,615	1,92,800	1,90,002
Charged ..	*6,016*	*6,000*	*6,000*	*6,000*
(*b*) PROVINCIAL SHARE OF COST OF THE EUROPEAN MENTAL HOSPITAL, RANCHI—(*Charged*) ..	*39,913*	*32,200*	*32,200*	*53,782*
TOTAL, F .. Voted ..	1,89,158	1,83,615	1,92,800	1,90,002
Charged ..	*45,929*	*38,200*	*38,200*	*59,782*
G—CHEMICAL EXAMINER				
1. Pay of officers	30,716	29,296	29,000	25,456
2. Pay of establishment	12,601	9,015	12,500	9,253
3. Allowances and honoraria	156	300	300	270
4. Contingencies	20,545	20,151	20,000	20,201
5. *Deduct*—Amount debitable to Central Provinces Government ..	9,530	7,240	7,800	9,500
TOTAL, G ..	54,488	51,522	54,000	45,680
H—CHARGES IN ENGLAND Voted ..	15,269	39,520	40,031	33,840
Charged ..	*1,10,053*	*99,360*	*98,247*	*1,16,000*
I—WORKS				
1. Petty works	9,638	20,190	17,000	15,190
2. Maintenance and repairs	79,557	73,079	73,000	74,642
TOTAL, I ..	89,195	93,269	90,000	89,832
GRAND TOTAL.. Voted ..	30,33,281	31,00,624	31,04,131	31,75,880
Charged ..	*4,16,291*	*4,32,810*	*4,24,347*	*4,64,882*

III—DETAILS of the foregoing : *See* pages 145 to 151.

A—MEDICAL ESTABLISHMENT

		Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
				Rs.	Rs.	Rs.	Rs.
(a) SUPERINTENDENCE							
1. PAY OF OFFICERS—							
Inspector General of Civil Hospitals (2,750) Charged ..		*1*	*1*		*33,000*		*33,000*
Personal Assistant to the Inspector General of Civil Hospitals (550—650) (Voted) ..		1	1		7,275		7,575
TOTAL ..	Voted ..			6,969	7,275	7,300	7,575
	Charged ..			*39,605*	*33,000*	*35,000*	*33,000*
2. PAY OF ESTABLISHMENT—							
Clerks (35—420) ..		19	19		22,115		22,526
Servants (10-8—19) ..		7	8		1,164		1,164
Leave salary ..					900		1,200
TOTAL ..				25,503	24,179	26,200	24,890
3. ALLOWANCES AND HONORARIA—							
Travelling and other allowances ..	Voted ..			1,997	2,150	2,000	2,000
	Charged ..			*2,267*	*2,750*	*2,500*	*2,400*
4. CONTINGENCIES—							
Contract ..					5,030		5,030
Pay of menials ..					344		344
Non-contract contingencies ..					936		982
TOTAL ..				8,075	6,310	6,300	6,356
TOTAL, SUPERINTENDENCE ..	Voted ..			42,544	39,914	41,800	40,821
	Charged ..			*32,872*	*35,750*	*37,500*	*35,400*
(b) DISTRICT MEDICAL OFFICERS							
1. PAY OF OFFICERS—							
Civil Surgeons (750—1,850) (Charged) ..		*19*	*19*		*2,15,000*		*2,08,000*
Other medical officers (200—1,000) ..		23	123		6,73,600		6,90,000
TOTAL ..	Voted ..			6,80,389	6,73,600	6,70,000	6,90,000
	Charged ..			*1,75,115*	*2,15,000*	*2,06,000*	*2,08,000*
2. PAY OF ESTABLISHMENT—							
Clerks (40—90) ..		108	108		86,950		86,305
Servants (10-8—15) ..		106	105		13,662		13,518
Leave salary ..					3,000		3,000
TOTAL ..				1,03,157	1,03,612	1,05,000	1,02,823
3. ALLOWANCES AND HONORARIA—							
Payment on account of medical treatment in non-Government hospitals of officers of the Superior Civil Service—(*Charged*) ..					*200*		*200*
Cost of passages (Charged) ..					*4,000*		*4,000*
Travelling allowance ..	Voted ..				25,500		25,500
	Charged ..				*5,000*		*5,000*
House rent and other allowances ..	Voted ..				5,240		7,000
	Charged ..				*1,200*		*1,200*
TOTAL ..	Voted ..			37,050	30,740	38,000	32,500
	Charged ..			*19,220*	*10,400*	*11,000*	*10,400*
4. GRANTS-IN-AID—							
Contribution for passages of officers transferred from or to other departments—(*Charged*) ..				*2,912*	*4,000*	*3,000*	*4,000*

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
5. CONTINGENCIES—						
Contract .. .. / Working charges, X-Ray plant, Naini Tal .. }				10,381		11,493
Tour charges				2,616		2,61[illegible]
Non-contract contingencies—						
Telephone charges				3,558		4,000
Purchase and repair of typewriters				1,871		2,230
Purchase and repair of typewriters				..		700
Rents				1,140		1,140
Other non-contract contingencies				1,590		1,435
Other non-contract contingencies				..		80
Cost of rubber gloves, etc.				500		400
TOTAL ..			25,566	21,656	25,000	24,094
TOTAL, DISTRICT MEDICAL OFFICERS .. Voted ..			8,46,162	8,29,608	8,38,000	8,49,417
Charged ..			*1,97,247*	*2,29,400*	*2,20,000*	*2,22,400*
(c) RESERVE MEDICAL ESTABLISHMENT						
1. Reserve medical officers .. .. / 2. Leave salary			41,348	45,000		45,000
3. Travelling and other allowances			6,742	9,000		8,000
TOTAL, RESERVE OFFICERS ..			48,090	54,000	63,000	53,000
TOTAL, MEDICAL ESTABLISHMENT .. Voted ..			9,36,796	9,23,522	9,42,800	9,43,238
Charged ..			*2,30,119*	*2,65,150*	*2,57,500*	*2,57,800*

B—HOSPITALS AND DISPENSARIES

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(a) MEDICAL SCHOOL HOSPITAL						
1. PAY OF ESTABLISHMENT—						
Nurses, compounders, dressers and apprentices (20—190)	21	21		14,514		14,340
Servants (9—12)	6	6		792		792
TOTAL ..			15,154	15,306	14,000	15,132
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			7,947	6,450	7,500	7,500
3. CONTINGENCIES—						
Pay of menials				7,416		7,416
Pay of menials..				..		432
Other non-contract contingencies				9,200		9,200
Diet of nurses and patients				4,000		4,000
Stores from England				..		..
Stores in India				3,500		*3,500*
Customs duty				600		*600*
TOTAL ..			28,653	24,716	27,500	25,148
TOTAL, MEDICAL SCHOOL HOSPITAL ..			51,754	46,472	49,000	47,780
(b) OTHER HOSPITALS AND DISPENSARIES						
1. PAY OF ESTABLISHMENT—						
Subordinate medical officers (72—160) ..	4	4		6,648		6,696
Nurses and other medical staff (18—300) ..	86	110		65,736		70,188
Health visitors (125+25)	3	3		5,400		5,400
Clerks and servants (10-8—40)	15	15		2,688		2,688
TOTAL .			64,436	80,472	68,000	84,972

B—HOSPITALS AND DISPENSARIES—(*concluded*)

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
2. ALLOWANCES AND HONORARIA—				
Travelling and other allowances	16,060	15,050	17,000	21,836
3. CONTINGENCIES—				
Contract		47,620		55,000
Stores from England		..		..
Stores in India		34,846		24,716
Customs duty		..		..
Pay of menials		31,096		27,612
Non-contract contingencies		7,022		6,787
Non-contract contingencies		..		3,200
Diet of nurses and patients		29,738		29,738
Equipment		..		11,980
TOTAL ..	1,82,602	1,50,322	1,50,000	1,59,033
TOTAL, OTHER HOSPITALS AND DISPENSARIES ..	2,63,098	2,45,844	2,35,000	2,65,841
(c) GRANTS TO HOSPITALS AND DISPENSARIES—				
1. General—Recurring		1,56,504		1,60,823
General—Recurring		..		10,200
2. Medical relief in rural areas		37,500		37,500
3. For maintenance of buildings { Recurring ..		11,845		11,845
{ Non-recurring ..		..		..
4. Re-grant of lapses		1,000		1,000
5. *Deduct*—Probable lapses		1,000		1,000
TOTAL ..	1,55,940	2,05,849	1,96,000	2,20,368
(d) CONTRIBUTIONS TO LOCAL BODIES—				
1. General .. .. { Recurring ..	}	3 62,549		3,65,485
{ Non-recurring ..		..		..
2. Scheme for increasing number of dispensaries ..		7,204		7,204
3. Re-grant of lapses		10,000		10,000
4. *Deduct*—Probable lapses		10,000		10,000
TOTAL	3,50,269	3,69,753	3,69,000	3,72,689
(e) SCHEME FOR TRAINING COMPOUNDERS—				
1. Pay of substitutes		}		
2. Allowances to lecturers and other allowances ..		} 2,500		2,500
3. Contingencies		}		
TOTAL ..	2,203	2,500	2,300	2,500
(f) SPECIAL DISPENSARIES ON PILGRIM ROUTE (HEALTH SCHEME), GARHWAL ..	31,105	30,000	30,000	30,000
(g) (i) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF KING GEORGE'S HOSPITAL .. .. { Recurring ..	} 2,94,070	2,99,350 }	2,79,000	2,96,921
{ Non-recurring ..	}	.. }	..	..
Grant to the Lucknow University for the maintenance of King George's Hospital { **Recurring** ..		..	..	7,440
{ **Non-recurring** ..		..	..	6,000
(ii) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF TUBERCULOSIS HOSPITAL, LUCKNOW (RECURRING) ..	..	11,312	11,000	13,506
Grant to the Lucknow University for the maintenance of Tuberculosis Hospital, Lucknow (Recurring) ..	..	..	..	2,100
(iii) GRANT TO THE LUCKNOW UNIVERSITY FOR THE MAINTENANCE OF QUEEN MARY'S HOSPITAL FOR WOMEN AND CHILDREN .. .. { Recurring ..	} 73,670	79,135 }	79,000	70,548
{ Non-recurring ..	}	.. }		
TOTAL, (g) ..	3,67,740	3,69,797	3,69,000	3,96,515
TOTAL, HOSPITALS AND DISPENSARIES ..	12,22,109	12,70,215	12,50,300	13,35,693

C—GRANTS FOR MEDICAL PURPOSES

	Numbers 1936-37	Numbers 1937-38	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. Indian Nursing Association			382	500		500
2. Dufferin Fund .. .. { Recurring ..			1,59,093	1,69,203		1,57,184
{ Non-recurring ..				..		..
Dufferin Fund (Recurring)				..		2,813
3. London Missionary Society			3,360	3,360		3,360
4. Medical Council and Board of Examinations ..			4,225	4,000		3,000
5. Development of indigenous system of medicine ..			49,319	49,500		49,500
6. Roman Catholic dispensary at Teresapur ..			250	250		250
7. State Medical Faculty			11,000	9,500		7,500
8. Lucknow University (for training provincial medical officers)			625	2,625		2,625
9. Grants to private practitioners in rural areas ..			10,956	12,416		18,000
10. Grants for Ayurvedic and Unani colleges and schools			1,08,067	1,08,000		1,10,000
10A. Grant to the Bundelkhand Ayurvedic College, Jhansi			..	..		1,000
11. Grant for the X-Ray plant—						
(i) Cawnpore			698	500		500
(ii) Fyzabad			981	1,040		1,040
(iii) Naini Tal			615	600		600
12. Grant to the King Edward VII Sanatorium at Bhowali			17,000	17,000		17,000
Grant to the King Edward VII Sanatorium at Bhowali			..	..		3,000
13. Grant to St. John's Ambulance Association ..			1,350	1,350		1,350
14. Grant to United Provinces Nurses and Midwives Council			..	4,777		4,000
TOTAL, GRANTS FOR MEDICAL PURPOSES			3,67,921	3,84,621	3,84,000	3,83,222

D—BOARD OF INDIAN MEDICINE

	Numbers 1936-37	Numbers 1937-38	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Secretary (100)	1	1		1,200		1,200
Leave salary				..		400
TOTAL ..			1,200	1,200	1,200	1,600
2. PAY OF ESTABLISHMENT—						
Clerks (35—65)	2	2		1,380		1,380
Servants (12)	2	2		288		288
Leave salary				100		100
TOTAL ..			1,659	1,768	1,700	1,768
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			3,888	4,000	4,000	4,000
4. CONTINGENCIES—						
Contract				853		853
Non-contract				25		100
Remuneration to examiners..				2,200		2,200
TOTAL ..			3,007	3,078	3,000	3,153
TOTAL, BOARD OF INDIAN MEDICINE ..			9,754	10,046	9,900	10,521

E—MEDICAL SCHOOLS

		Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(a) MEDICAL SCHOOL, AGRA				Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—							
Principal (2,400)	Voted ..	..	..		..		..
	Charged ..	*1*	*1*		*27,600*		*28,800*
Lecturers (pay and allowances) (100—537-8).	Voted ..	8	8		44,596		43,477
	Charged ..				*2,400*		*2,400*
TOTAL ..	Voted ..			43,203	44,596	40,000	43,477
	Charged ..			*30,116*	*30,000*	*30,300*	*31,200*
2. PAY OF ESTABLISHMENT—							
Subordinate medical officers (30—175)	..	7	7		13,468		12,664
Clerks (35—105)	..	4	4		2,850		2,905
Servants (10-8—35)	..	21	21		3,942		3,870
TOTAL	..			23,418	20,260	25,000	19,439
3. ALLOWANCES AND HONORARIA—							
Travelling allowance ..	Voted ..				100		100
	Charged ..				*100*		*100*
House rent and other allowances ..	..				5,180		5,180
TOTAL ..	Voted ..			6,662	5,280	5,000	5,280
	Charged ..			*74*	*100*	*100*	*100*
4. CONTINGENCIES—							
Contract	..				1,909		1,909
Pay of menials	..				1,656		1,656
Non-contract contingencies ..	..				20,267		20,280
Medical stores	..				4,540		4,540
Prizes and rewards	..				360		360
Scholarships	..				610		610
Remuneration to examiners ..	..				700		700
TOTAL	..			32,132	30,042	32,000	30,055
TOTAL, MEDICAL SCHOOL, AGRA ..	Voted ..			1,05,415	1,00,178	1,02,000	98,251
	Charged ..			*30,190*	*30,100*	*30,400*	*31,300*
(b) FEMALE MEDICAL SCHOOL, AGRA							
1. PAY OF OFFICERS—							
Principal (1,265)	..	1	1		13,860		15,180
Lady doctors (200—300)	..	4	4		13,200		13,200
Leave salary	..				500		500
TOTAL	..			27,060	27,560	22,500	28,880
2. PAY OF ESTABLISHMENT—							
Superintendent and matrons (3—250) ..	..	4	4		4,268		4,388
Clerks and servants (10-8—90) ..	..	8	8		2,367		2,412
TOTAL	..			6,351	6,635	6,600	6,800
3. ALLOWANCES AND HONORARIA—							
Travelling and other allowances ..	..			..	50	200	50
4. NON-CONTRACT CONTINGENCIES—							
Pay of menials	..				795		795
Purchase of books	..				100		100
Other non-contract contingencies ..	..				8,620		8,620
Medical stores	..				266		266
Prizes and rewards	..				90		90
TOTAL	..			9,765	9,871	9,000	9,871
TOTAL, FEMALE MEDICAL SCHOOL	..			43,176	44,116	38,300	45,601
TOTAL, MEDICAL SCHOOLS ..	Voted ..			1,48,591	1,44,294	1,40,300	1,43,852
	Charged ..			*30,190*	*30,100*	*30,400*	*31,300*

F—MENTAL HOSPITALS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(a) PROVINCIAL HOSPITALS			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Superintendent — Voted (1,000—1,500) ..	1	1		13,655		14,255
Superintendent — *Charged (250) (allowances)* ..	*2*	*2*		*6,000*		*6,000*
Deputy and assistant superintendents (220—500) ..	3	3		12,300		13,168
Leave salary				500		500
TOTAL .. Voted ..			27,338	26,455	26,100	27,923
TOTAL .. *Charged* ..			*6,016*	*6,000*	*6,000*	*6,000*
2. PAY OF ESTABLISHMENT—						
Subordinate medical officers (72—175) ..	5	5		5,924		6,248
Compounders and dressers (20—50)	8	7		3,252		3,000
Compounder 1 (25—45)				..		275
Overseers, matrons, daroghas, etc. (14—75) ..	171	172		43,620		43,920
Clerks (50—90)	4	4		3,660		3,660
Clerk 1 (32—42)				..		352
Servants (10-8—16)	7	7		1,146		1,146
Leave salary				800		800
TOTAL			58,421	58,402	62,000	59,401
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				200		180
House rent and other allowances				3,800		4,080
TOTAL ..			4,162	4,000	4,700	4,260
4. CONTINGENCIES—						
Contract				25,877		25,877
Contract						1,020
Pay of menials ..				9,826		9,826
Non-contract contingencies				3,655		3,655
Non-contract contingencies..				—		40
Diet of patients				55,400		58,000
TOTAL ..			99,237	94,758	1,00,000	98,418
TOTAL, PROVINCIAL HOSPITALS .. Voted ..			1,89,158	1,83,615	1,92,800	1,90,002
TOTAL, PROVINCIAL HOSPITALS .. *Charged* ..			*6,016*	*6,000*	*6,000*	*6,000*
(b) PROVINCIAL SHARE OF COST OF THE EUROPEAN HOSPITAL, RANCHI—*Charged*)			*39,913*	*32,200*	*32,200*	*53,782*
TOTAL, MENTAL HOSPITALS .. Voted ..			1,89,158	1,83,615	1,92,800	1,90,002
TOTAL, MENTAL HOSPITALS .. *Charged* ..			*45,929*	*38,200*	*38,200*	*59,782*

G—CHEMICAL EXAMINER

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Chemical Examiner (600—900)	1	1		14,900		10,800
Assistant Examiners (250—480) ..	3	3		14,396		14,656
TOTAL ..			30,716	29,296	29,000	25,456
2. PAY OF ESTABLISHMENT—						
Chemical assistant (70—140)	2	2		2,121		2,347
Clerks (30—110)	5	5		4,080		4,080
Servants (10-8—40)	13	13		2,814		2,826
TOTAL ..			12,601	9,015	12,500	9,253
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			156	300	300	270
4. CONTINGENCIES—						
Contract				3,048		3,000
Pay of menials				288		288
Non-contract contingencies				1,595		1,693
Medical stores				5,220		5,220
Fees of the Imperial Serologist				10,000		10,000
Total ..			20,545	20,151	20,000	20,201
5. *Deduct*—Amount debitable to Central Provinces Government for work done for that Government..			9,530	7,240	7,800	9,500
TOTAL, CHEMICAL EXAMINER ..			54,488	51,522	54,000	45,680

H—CHARGES IN ENGLAND

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
EXPENDITURE BY SECRETARY OF STATE					
Leave salaries and deputation pay	Voted	..	..	6,000	..
	Charged ..	*14,445*	..	*10,720*	*4,000*
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay	Voted ..	14,951	32,000	33,840	20,000
	Charged ..	*47,958*	*47,360*	*28,040*	*52,000*
Sterling overseas pay	Voted ..	..	..	..	..
	Charged ..	*48,251*	*52,000*	*60,000*	*60,000*
OTHER CHARGES—					
Stores for India	Voted	..	7,120	..	13,440
CONTRIBUTION TO TROPICAL DISEASES BUREAU	Voted	400	400	400	400
Total ..	Voted	15,351	39,520	34,240	33,840
	Charged ..	*96,209*	*99,360*	*88,040*	*1,12,000*
Loss or gain by exchange ..	Voted ..	—82	..	—209	..
	Charged ..	*—601*	..	*—513*	..
TOTAL, CHARGES IN ENGLAND	Voted	15,269	39,520	40,031	33,840
	Charged ..	*1,10,053*	*99,360*	*98,247*	*1,16,000*

I—WORKS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1 PETTY WORKS	9,638	20,190	17,000	15,190
2 MAINTENANCE AND REPAIRS—				
(i) Superintendence		245		245
(ii) District Medical Officers		7,730		7,778
(iii) Hospitals and dispensaries		37,844		37,844
(iv) Board of Indian Medicine		30		30
(v) Medical schools		6,970		6,970
(vi) Mental hospitals		17,460		17,460
(vii) Chemical Examiner		800		700
(viii) Water-tax on residential buildings		2,000		3,615
TOTAL ..	79,557	73,079	73,000	74,642
TOTAL, WORKS ..	89,195	93,269	90,000	89,832

GRANT No. 17

PUBLIC HEALTH

(HEAD OF ACCOUNT: 39—PUBLIC HEALTH)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on the DEPARTMENT OF PUBLIC HEALTH

Voted: Rupees twenty-three lakhs, ten thousand and eighty-two.

Charged: Rupees thirty-seven thousand, five hundred and twenty.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF PUBLIC HEALTH:

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—PUBLIC HEALTH ESTABLISHMENT				
(a) SUPERINTENDENCE—				
1. Pay of officers	1,42,018	1,46,220	1,46,000	1,55,678
2. Pay of establishment	58,456	62,888	60,000	63,201
3. Allowances and honoraria	16,019	18,540	18,000	19,590
4. Contingencies	37,578	30,756	31,000	31,979
TOTAL, (a).. ..	2,54,071	2,58,404	2,55,000	2,70,448
(b) GOVERNMENT VACCINE DEPOT	41,590	39,330	39,000	41,000
(c) MEDICAL OFFICERS OF HEALTH—				
1. Pay of officers	4,08,607	4,33,500	4,20,000	4,25,000
2. Pay of establishment	2,41,983	2,55,073	2,55,000	2,61,456
3. Allowances and honoraria	74,986	65,000	75,000	65,000
4. Contingencies	62,159	56,320	62,000	56,089
TOTAL, (c) ..	7,87,735	8,09,893	8,12,000	8,07,545
(d) EPIDEMIOLOGY BRANCH—				
1. Pay of establishment	67,592	67,273	67,000	69,000
2. Allowances and honoraria	21,648	17,600	17,000	17,600
3. Contingencies	35,987	32,900	33,000	33,400
TOTAL, (d) ..	1,25,227	1,17,773	1,17,000	1,20,000
(e) BOARD OF PUBLIC HEALTH—				
1. Pay of officers	1,200	1,200	1,200	1,200
2. Pay of establishment	1,931	1,662	1,800	1,644
3. Allowances and honoraria	449	600	1,000	550
4. Contingencies	857	1,239	1,200	765
TOTAL, (e) ..	4,437	4,701	5,200	4,159

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget, estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—PUBLIC HEALTH ESTABLISHMENT—*(concluded)*					
(f) PUBLIC HEALTH ENGINEERING ESTABLISHMENT					
1. Pay of officers ..	Voted ..	84,401	94,365	85,000	87,440
	Charged ..	*27,794*	*26,450*	*26,500*	*25,800*
2. Pay of establishment ..	.. ..	1,11,616	1,11,715	1,15,000	1,12,941
3. Allowances and honoraria ..	Voted ..	21,773	20,500	23,000	21,000
	Charged ..	*1,640*	*2,000*	*1,500*	*3,200*
4. Contingencies ..	.. ..	19,786	19,750	18,000	21,000
5. *Deduct*—Recoveries ..	.. ..	58,137	50,000	50,000	55,000
TOTAL, *(f)*..	Voted ..	1,79,439	1,96,330	1,91,000	1,87,381
	Charged ..	*29,434*	*28,450*	*28,000*	*29,000*
(g) ANTI-RABIC CENTRES ..	.. ..	40,031	35,037	38,800	41,509
TOTAL, A ..	Voted ..	14,32,530	14,61,468	14,58,000	14,72,042
	Charged ..	*29,434*	*28,450*	*28,000*	*29,000*
B—GRANTS FOR PUBLIC HEALTH PURPOSES					
1. Contributions to district boards.	Recurring ..	1,00,270	1,03,095		1,05,000
	Non-recurring ..		..		..
Contribution to district board (Recurring) ..		..	..		3,600
2. Grant for special assistance to pilgrim centres (Recurring) ..	.. ..	76,303	52,250		52,250
3. **Grant to the Hardwar Municipality (non-recurring)**		..	..		36,000
4. Grant for urban sanitation	Recurring ..	45,594	66,181		66,181
	Non-recurring ..		..		..
5. Grant for rural and minor sanitary works.	Recurring ..	49,580	53,000		53,000
	Non-recurring ..		..		..
6. Grants to Improvement Trusts.	Recurring ..	2,692	..		..
	Non-recurring ..		..		..
7. **Grant to the Bhowali Notified Area**	..	..	..		15,000
8. Magh Mela charges (Allahabad) (Recurring) ..		52,718	56,617		52,325
9. **Grant to Seva Samiti** ..	..	..	..		*10,000*
10. Grant for maternity and child welfare	..	1,22,600	1,22,600		1,22,600
11. Grant to the United Provinces Olympic Association	.. ..	1,200	1,200		1,200
12. Grant to the United Provinces Branch of the Indian Red Cross Society (Recurring)	..	..	..		..
13. Grants for wells in rural areas ..	..	..	35,000		..
14. Grant to the United Provinces Sports Control Board	.. ..	..	1,000		1,000
15. Grant for promotion of physical culture	..	2,000	..		..
16. **Ten playgrounds, gymnasiums, etc, in Cities** ..			..		5,000
17. **Forty-eight playgrounds, gymnasiums, etc. in rural areas** ..	.. ..		..		24,000
18. Regrant of lapses	.. ..		10,000		10,000
19. *Deduct*—Probable lapses	.. ..		10,000		10,000
TOTAL, B	..	4,52,957	4,90,943	4,80,000	5,47,156

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
C—EPIDEMIC DISEASES				
(a) Purchase of quinine—				
Contingencies	4,996	15,000	15,000	15,000
(b) Allotment for plague preventive measures—				
Contingencies	52,862	42,000	42,000	42,000
(c) Allotment for prevention of epidemics—				
Contingencies	39,378	56,000	45,000	55,194
(d) Anti-cholera measures in Garhwal—				
1. Pay of establishment	520	1,290		1,290
2. Contingencies	4,494	4,714		3,484
TOTAL, (d) ..	5,014	6,004	4,000	4,774
(e) Quinine Factory—				
1. Pay of establishment..	2,789	3,220		3,300
2. Contingencies	96,579	64,980		79,700
TOTAL, (e) ..	99,368	68,200	68,000	83,000
(f) Special anti-malaria operations	..	80,000	..	80,000
TOTAL, C ..	2,01,618	2,67,204	1,74,000	2,79,968
D—CHARGES IN ENGLAND .. Voted ..	19,989	23,440	18,503	8,360
D—CHARGES IN ENGLAND .. *Charged* ..	*16,167*	*16,120*	*16,036*	*8,520*
E—WORKS				
1. Petty works	30,220	27,000	26,000	26,500
2. Maintenance and repairs	26,342	38,886	38,000	18,696
3. Losses on stock	9	300	300	125
4. Tools and plant	14,730	28,678	24,700	7,235
5. Suspense	—8,165	..	..	..
TOTAL, E ..	63,136	94,864	89,000	52,556
Lump deduction ..		..		50,000
GRAND TOTAL .. Voted ..	21,70,230	23,37,919	22,19,503	23,10,082
GRAND TOTAL .. *Charged* ..	*45,601*	*44,570*	*44,036*	*37,520*

III—DETAILS of the foregoing : *See* pages 156 to 160.

A—PUBLIC HEALTH ESTABLISHMENT

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(a) SUPERINTENDENCE						
1. PAY OF OFFICERS—						
Director of Public Health (1,700—2,000) ..	1	1		20,760		21,960
Assistant Directors (900—1,500)	4	4		51,314		54,239
Deputy and assistant public analysts (230—1,500)	4	4		25,717		26,862
Assistant malaria officers (350—800)	2	2		11,104		14,250
Assistant hygiene publicity officers (Senior) (350—800)	1	1		7,000		7,200
Lecturers (Hygiene Institute) (500—900) ..	3	3		26,725		27,567
Special pay to lecturers 3 (Rs.100)				3,600		3,600
TOTAL ..			1,42,018	1,46,220	1,46,000	1,55,678
2. PAY OF ESTABLISHMENT—						
Assistant hygiene publicity officer (Junior), analytical assistant and clerks (14—300); Leave salary	53	53		55,838		56,133
Servants (10—20)	43	43		7,050		7,068
TOTAL ..			58,456	62,888	60,000	63,201
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances				18,540		19,590
TOTAL ..			16,019	18,540	18,000	19,590
4. CONTINGENCIES—						
Contract .. ..; Pay of menials				8,271		8,271
Tour charges				1,500		1,500
Non-contract contingencies				12,740		12,708
Remuneration to examiner and for water analysis and honoraria for demonstrations and lectures				..		..
Stores from England .. .. ..; Stores in India				7,345		9,100
Customs duty				900		400
TOTAL ..			37,578	30,756	31,000	31,979
TOTAL, SUPERINTENDENCE			2,54,071	2,58,404	2,55,000	2,70,448
(b) GOVERNMENT VACCINE DEPOT ..				39,330		41,000
TOTAL, GOVERNMENT VACCINE DEPOT ..			41,590	39,330	39,000	41,000

A—PUBLIC HEALTH ESTABLISHMENT—(*continued*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(c) MEDICAL OFFICERS OF HEALTH						
1 PAY OF OFFICERS—						
Municipal, district reserve and school health officers (200—900)	68	68	4,08,607	4,33,500	4,20,000	4,25,000
2. PAY OF ESTABLISHMENT—						
Municipal and Assistant Medical Officers of Health and School Health Officers (150—400) ..	53	54		1,84,500		1,89,000
Sanitary inspectors (70—400)	6	6		7,279		7,500
Clerks (32—90)	69	69		45,300		46,500
Servants (10—12)	136			17,994		18,456
TOTAL ..			2,41,983	2,55,073	2,55,000	2,61,456
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances—						
Municipal, district and school health officers ..			74,986	65,000	75,000	65,000
4. CONTINGENCIES—						
Contract				10,465		12,465
Pay of menials				19,045		17,000
Non-contract— District health officers .. .. .. School health officers .. .. .. Rents.. .. .. (bracketed)				26,010		25,824
Medical stores				800		800
TOTAL ..			62,159	56,320	62,000	56,089
TOTAL, MEDICAL OFFICERS OF HEALTH ..			7,87,735	8,09,893	8,12,000	8,07,545
(d) EPIDEMIOLOGY BRANCH						
1. PAY OF ESTABLISHMENT— Public health subordinates .. .. .. Clerks and servants (12—160+30) .. .. (bracketed)	43	44	67,592	67,273	67,000	69,000
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			21,648	17,600	17,000	17,600
3. CONTINGENCIES—						
Non-contract				20,000		21,000
Medical stores				12,900		12,400
TOTAL ..			35,987	32,900	33,000	33,400
TOTAL, EPIDEMIOLOGY BRANCH			1,25,227	1,17,773	1,17,000	1,20,000

A—PUBLIC HEALTH ESTABLISHMENT—*(concluded)*

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(e) BOARD OF PUBLIC HEALTH						
1. PAY OF OFFICERS—						
Special pay to Secretary (100)				1,200		1,200
TOTAL ..			1,200	1,200	1,200	1,200
2. PAY OF ESTABLISHMENT—						
Clerks (65—90)	2	2		1,200		1,200
Servants (10-8—16)	3	3		462		444
TOTAL ..			1,931	1,662	1,800	1,644
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			449	600	1,000	550
4. CONTINGENCIES—						
Contract				765		765
Non-contract				474		..
TOTAL ..			857	1,239	1,200	765
TOTAL, BOARD OF PUBLIC HEALTH ..			4,437	4,701	5,200	4,159
(f) PUBLIC HEALTH ENGINEERING ESTABLISHMENT						
1. PAY OF OFFICERS—						
Superintending Engineer (1,750—2,150) .. .. Charged ..	*1*	*1*		*26,450*		*25,800*
Mechanical Engineer { Voted (1,200—1,500) ..	1	1		15,100		15,700
Mechanical Engineer { *Charged* ..	..	..		..		..
Executive and Assistant Engineers. { Voted (200—1,000) ..	12	11		79,265		71,740
Executive and Assistant Engineers. { *Charged* ..	..	..		..		..
TOTAL { Voted ..			84,401	94,365	85,000	87,440
TOTAL { *Charged* ..			*27,794*	*26,450*	*26,500*	*25,800*
2. PAY OF ESTABLISHMENT—						
Engineering subordinates, draftsmen and clerks (40—240)	37	37		51,470		52,015
Servants (9—16)	17			2,328		2,328
Temporary establishment				57,917		58,598
TOTAL ..			1,11,616	1,11,715	1,15,000	1,12,941
3. ALLOWANCES AND HONORARIA—						
Cost of passages .. .. { Voted ..				1,432		..
Cost of passages .. .. { *Charged* ..				..		*2,000*
Travelling and other allowances { Voted ..				19,068		21,000
Travelling and other allowances { *Charged* ..				*2,000*		*1,200*
TOTAL .. { Voted ..			21,773	20,500	23,000	21,000
TOTAL .. { *Charged* ..			*1,640*	*2,000*	*1,500*	*3,200*
4. CONTINGENCIES—						
Non-contract				19,750		21,000
English stores				..		..
Other tools and plant				..		..
TOTAL ..			19,786	19,750	18,000	21,000
5. *Deduct*—Recoveries on account of fees for services rendered			58,137	50,000	50,000	55,000
TOTAL, PUBLIC HEALTH ENGINEERING ESTABLISHMENT. { Voted ..			1,79,439	1,96,330	1,91,000	1,87,381
TOTAL, PUBLIC HEALTH ENGINEERING ESTABLISHMENT. { *Charged* ..			*29,434*	*28,450*	*28,000*	*29,000*
(g) ANTI-RABIC CENTRES						
1. PAY OF ESTABLISHMENT			5,892	4,512		4,603
Pay of establishment			..	..		1,366
2. ALLOWANCES AND HONORARIA			221	100		100
Allowances and Honoraria			..	..		540
3. CONTINGENCIES (NON-CONTRACT)			33,918	30,425		34,000
Contingencies			..	..		900
TOTAL, ANTI-RABIC CENTRES			40,031	35,037	38,800	41,509
TOTAL, PUBLIC HEALTH ESTABLISHMENT. { Voted ..			14,32,530	14,61,468	14,58,000	14,72,042
TOTAL, PUBLIC HEALTH ESTABLISHMENT. { *Charged* ..			*29,434*	*28,450*	*28,000*	*29,000*

B—GRANTS FOR PUBLIC HEALTH PURPOSES

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
1. Contribution to district boards ..	.. Recurring ..	1,00,270	1,03,095		1,05,000
	Non-recurring ..		..		..
Contribution to district board (Recurring) ..	..		..		3,600
2. Grant for special assistance to pilgrim centres (Recurring) ..	..	76,303	52,250		52,250
3. Grant to the Hardwar municipality (Non-recurring) ..	..	..	..		36,000
4. Grants for urban sanitation ..	.. Recurring ..	45,594	66,181		66,181
	Non-recurring ..		..		..
5. Grants for rural and minor sanitary works	.. Recurring ..	49,580	53,000		53,000
	Non-recurring ..		..		..
6. Grants to Improvement Trusts ..	.. Recurring ..	2,692	..		..
	Non-recurring ..		..		..
7. Grant to the Bhowali Notified Area ..	.. ..	..	..		15,000
8. Magh Mela charges (Allahabad) (Recurring)—					
(a) General	.. ..	36,253	38,500		36,035
(b) Police	.. ..	2,604	2,982		2,900
(c) Public Health	.. ..	13,861	15,135		13,390
9. Grant to Seva Samiti (Non-recurring) ..	.. ..	..	..		10,000
10. Grant for Maternity and Child Welfare ..	..	1,22,600	1,22,600		1,22,600
11. Grant to United Provinces Olympic Association	.. ..	1,200	1,200		1,200
12. Grant to United Provinces Branch of the Indian Red Cross Society (Recurring)	.. ..	..	..		..
13. Grants for wells in rural areas	.. ..	..	35,000		..
14. Grant to United Provinces Sports Control Board	.. ..	--	1,000		1,000
15. Grant for promotion of physical culture ..	.. ..	2,000	..		..
16. Ten playgrounds, Gymnasiums, etc., in cities	.. ..	..	..		5,000
17. Forty-eight playgrounds, Gymnasiums, etc., in rural areas	..	..	..		24,000
18. Regrant of lapses	.. ..	..	10,000		10,000
19. *Deduct*—Probable lapses	.. ..	..	10,000		10,000
TOTAL, GRANTS FOR PUBLIC HEALTH PURPOSES	..	4,52,957	4,90,943	4,80,000	5,47,156

C—EPIDEMIC DISEASES

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(a) PURCHASE OF QUININE—				
Contingencies	4,996	15,000	15,000	15,000
(b) ALLOTMENT FOR PLAGUE PREVENTIVE MEASURES—				
Contingencies (Non-contract)	52,862	42,000	42,000	42,000
(c) ALLOTMENT FOR PREVENTION OF EPIDEMICS—				
Contingencies :				
Cost of permanganate of potash		30,000		32,000
Customs duty		6,000		
Other contingencies		20,000		23,194
TOTAL, ALLOTMENT FOR PREVENTION, ETC.	39,378	56,000	45,000	55,194
(d) ANTI-CHOLERA MEASURES IN GARHWAL—				
1. Pay of establishment	520	1,290	1,300	1,290
2. Contingencies (Non-contract)	4,494	4,714	4,700	3,484
TOTAL, ANTI-CHOLERA MEASURES, ETC.	5,014	6,004	4,000	4,774
(e) QUININE FACTORY—				
1. Pay of establishment	2,789	3,220	2,500	3,300
2. Contingencies (Non-contract)	96,579	64,980	1,02,500	79,700
TOTAL ..	99,368	68,200	68,000	83,000
(f) Special anti-malaria operations	..	80,000		80,000
TOTAL, EPIDEMIC DISEASES ..	2,01,618	2,67,204	1,74,000	2,79,968

D—CHARGES IN ENGLAND

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
EXPENDITURE BY SECRETARY OF STATE—					
Other charges (voted)	..	..	..	..	..
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay	.. Voted	13,296	16,160	15,760	1,680
	Charged	*13,141*	*13,960*	*13,960*	*6,360*
Sterling overseas pay ..	.. Voted	4,619	2,160	960	2,160
	Charged	*3,114*	*2,160*	*2,160*	*2,160*
OTHER CHARGES—					
Stores for India (voted)	.. .. ..	1,898	5,120	1,880	4,520
Expenses of recruitment (voted)	.. .. ..	285	..	..	..
Total	.. Voted	20,098	23,440	18,600	8,360
	Charged	*16,255*	*16,120*	*16,120*	*8,520*
Loss or gain by exchange ..	.. Voted	—109	..	—97	..
	Charged	*—88*	..	*—84*	..
TOTAL, CHARGES IN ENGLAND ..	.. Voted	19,989	23,440	18,503	8,360
	Charged	*16,167*	*16,120*	*16,036*	*8,520*

E—WORKS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
1. PETTY WORKS—				
(i) Superintendence		..		..
(ii) Board of Public Health		..		..
(iii) Magh Mela water-supply		14,000		14,000
(iv) Magh Mela electric supply		10,000		10,000
(v) Magh Mela pontoon bridge		..		..
(vi) Lump provision for public health surveys		3,000		2,500
(vii) Public Health Engineering establishment		..		..
TOTAL ..	30,220	27,000	26,000	26,500
2. MAINTENANCE AND REPAIRS—				
(i) Superintendence		4,000		4,110
(ii) Public Health Engineering Establishment..		34,886		14,586
TOTAL ..	26,342	38,886	38,000	18,696
3. LOSSES ON STOCK	9	300	300	125
4. TOOLS AND PLANT	14,730	28,678	24,700	7,235
5. SUSPENSE	—8,165	..	..	..
TOTAL, WORKS ..	63,136	94,864	89,000	52,556

GRANT No. 18

AGRICULTURE

(HEAD OF ACCOUNT: 40—AGRICULTURE)

I—ESTIMATE of the amount requied in the year ending March 31, 1939, to defray the expenses on the DEPARTMENT OF AGRICULTURE

Voted : Rupees sixty-nine lakhs, thirteen thousand, two hundred and ninety.

Charged : Rupees two lakhs, eleven thousand, two hundred and seventy-one.

II—SUB-HEADS under which this grant will be accounted for by the AGRICULTURE DEPARTMENT :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—DIRECTION—					
1. Pay of officers	Voted	27,706	26,220	25,000	34,172
	Charged	*24,395*	*26,030*	*22,400*	*26,630*
2. Pay of establishment	..	49,301	49,660	51,500	53,380
3. Allowances and honoraria	Voted	9,876	6,690	7,500	7,390
	Charged	*4,153*	*4,500*	*5,000*	*3,700*
4. Grant-in-aid—*Charged*	..	..	..	*600*	*600*
5. Contingencies	..	12,950	10,578	11,000	11,046
TOTAL, A	Voted	99,833	93,148	95,000	1,05,988
	Charged	*28,548*	*30,530*	*28,000*	*30,930*
B—SUPERINTENDENCE—					
1. Pay of officers	Voted	1,06,901	1,11,080	1,06,000	1,04,432
	Charged	*36,900*	*38,000*	*38,000*	*35,000*
2. Pay of establishment	..	1,06,166	1,01,661	1,02,000	1,03,936
3. Allowances and honoraria	Voted	37,579	32,090	34,000	31,081
	Charged	*6,614*	*4,000*	*4,000*	*3,600*
4. Contingencies	..	67,188	64,295	64,000	33,141
Total, B	Voted	3,17,834	3,09,126	3,06,000	2,72,590
	Charged	*43,514*	*42,000*	*42,000*	*38,600*
C—SUBORDINATE AND EXPERT STAFF—					
1. Pay of establishment	..	3,55,366	3,61,013	3,61,000	4,01,880
2. Allowances and honoraria	..	65,069	65,000	68,000	71,000
3. Contingencies	..		3,000	1,000	..
TOTAL, C	..	4,20,435	4,29,013	4,30,000	4,72,880
D—EXPERIMENTAL FARMS—					
1. Pay of establishment	..	13,458	13,119	13,000	12,664
2. Allowances and honoraria	..	1,273	1,120	1,100	1,000
3. Contingencies	..	2,90,406	3,00,997	2,85,900	3,00,281
TOTAL, D	..	3,05,137	3,15,236	3,00,000	3,13,945
E—AGRICULTURAL DEMONSTRATIONS AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—					
1. Contingencies	..	67,187	11,095	6,000	1,14,400

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
F—AGRICULTURAL EXPERIMENTS AND RESEARCH CONTINGENCIES—				
(1) Demonstration work				
(2) Practical training in Agriculture at Fyzabad and other departmental farms.. ..				
(3) Lump provision for miscellaneous experiments				
(4) Lump provision for subsidies to agricultural industry				
(5) Allotment at the disposal of the Board of Agriculture				
(6) Lump provision for assistance to private demonstration farms				
(7) Grant to the Naini Agricultural Institute, Allahabad	74,979	1,93,868	1,60,000	50,148
(8) Grant to the United Provinces Fruit Development Board for Fruit Marketing scheme Rs.2,010				
(9) Scheme to provide stimulus for growing barley and linseed and expansion of commercialized orcharding				
(10) Intensive agricultural development on the Mat Branch of the Upper Ganges Canal— Rs. Recurring .. .. 23,833; Non-recurring 7,000				
(11) Construction of flue curing barns (Non-recurring)	..	..		3,000
(12) Experiments on the reclamation of alkaline *usar* lands by treatment with molasses (Non-recurring)	..	..		5,000
(13) Intensive Agricultural Development on Ghagar Canal, Mirzapur. Recurring ..	..	..		7,921
Non-recurring	..	..		1,700
(14) Provision for promotion of fruit cultivation (Non-recurring)	..	..		(*a*) 15,000
(15) Sugar Excise Fund—				
(i) Distribution of sugarcane seed. Voted ..	1,98,953	2,45,969	2,35,000	2,52,095
Charged ..	..	..	..	*25,200*
(ii) Development of tube-wells	58,144	91,017	80,000	72,313
(16) Experiments from grant by the Indian Council of Agricultural Research	1,06,224	1,13,504	1,13,504	1,20,912
(17) Contingencies	16	100	100	100
(18) *Deduct*—Grant from Imperial Council of Agricultural Research and Indian Central Cotton Committee	1,06,224	..	..	..
TOTAL, F Voted ..	3,32,092	6,44,458	5,88,604	5,28,189
TOTAL, F *Charged* ..	..	..	..	*25,200*
G—AGRICULTURAL EDUCATION—				
(*a*)—AGRICULTURAL COLLEGE RESEARCH LABORATORIES AND FARMS—				
1. Pay of officers Voted ..	58,575	59,393	62,000	59,293
Charged ..	*41,282*	*47,992*	*37,000*	*49,071*
2. Pay of establishment	78,069	76,597	78,000	82,833
3. Allowances and honoraria Voted ..	11,010	6,000	9,000	7,624
Charged ..	*3,425*	*4,300*	*3,500*	*5,000*
4. Contingencies	1,20,833	1,19,894	1,20,500	1,32,905
TOTAL, (*a*) .. Voted ..	2,68,487	2,61,884	2,69,500	2,82,655
TOTAL, (*a*) .. *Charged* ..	*44,707*	*52,292*	*40,500*	*54,071*
(*b*)—AGRICULTURAL SCHOOLS—				
1. Pay of officers	10,757	11,147	10,000	9,380
2. Pay of establishment	17,801	17,994	18,000	19,713
3. Allowances and honoraria	1,032	873	1,000	850
4. Contingencies	25,058	26,769	24,000	35,732
TOTAL, (*b*) ..	54,648	56,783	53,000	65,675

(*a*) For hills : Rs.10,000.
For plains : Rs.5,000.

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
H—AGRICULTURAL ENGINEERING—				
1. Pay of officers	55,564	53,760	52,000	51,100
2. Pay of establishment	1,05,864	1,04,157	1,09,000	81,541
3. Allowances and honoraria	36,355	30,000	30,000	28,000
4. Contingencies	86,953	96,331	85,000	1,22,020
TOTAL, H	2,84,736	2,84,248	2,76,000	2,82,661
I—BORING OPERATIONS—				
1. Pay of establishment	..	..	..	31,728
2. Contingencies	..	..	..	13,744
Total, I	..	..	..	45,472
J—BOTANICAL AND PUBLIC GARDENS				
(a)—PUBLIC GARDENS—				
1. Pay of officers .. { Voted ..	30,406	31,310	30,000	31,445
{ *Charged* ..	..	..	..	..
2. Pay of establishment	24,842	25,855	25,000	25,961
3. Allowances and honoraria.. { Voted ..	3,904	3,787	3,000	3,300
{ *Charged* ..	*1,273*	..	..	..
4. Contingencies .. { Voted ..	1,05,512	91,188	89,000	90,639
{ *Charged* ..	..	*16,590*	*16,000*	*16,590*
5. *Deduct*—Contribution from Central Government and other bodies	10,978	10,978	11,000	10,978
TOTAL, (a).. { Voted ..	1,53,686	1,41,162	1,36,000	1,40,367
{ *Charged* ..	*1,273*	*16,590*	*16,000*	*16,590*
(b)—NAZUL AND OTHER GARDENS—				
1. Pay of establishment	11,591	12,042	11,500	11,791
2. Allowances and honoraria	259	270	250	240
3. Contingencies	17,054	16,409	16,250	16,647
TOTAL, (b) ..	28,904	28,721	28,000	28,678
K—1. SPECIAL RURAL UPLIFT SCHEMES ..	..	1,00,000	1,00,000	6,36,000
2. **Extra allotment for— Rural development including— (i) Communications (ii) Water-supply (iii) Cottage industries** ..		**10,00,000**	**3,84,000**	**35,00,000**
TOTAL, K ..	1,42,629	11,00,000	4,84,000	41,36,000
L—GRANTS-IN-AID AND CONTRIBUTIONS, ETC.—				
1. Allotment at the disposal of the Board of Agriculture	..	..	..	5,000
2. Allotment for assistance to private demonstration in farms	..	..	..	15,000
3. Grant to Naini Agricultural Institute ..	..	..	..	20,000
4. Grant to the United Provinces Fruit Development Board for marketing scheme	..	..	..	4,500
Total, L ..	..	..	..	44,500
M—CHARGES IN ENGLAND— { Voted ..	281	..	4,616	4,680
{ *Charged* ..	*24,084*	*34,920*	*6,924*	*45,880*
N—WORKS—				
1. Petty works	7,899	22,000	20,000	24,410
2. Maintenance and repairs	28,125	40,000	30,000	50,000
3. Water-tax on residential buildings	..	..	..	200
TOTAL, N ..	36,024	62,000	50,000	74,610
GRAND TOTAL .. { Voted ..	25,11,913	37,36,874	30,26,720	69,13,290
{ *Charged* ..	*1,42,126*	*1,76,332*	*1,33,424*	*2,11,271*

III—**DETAILS** of the foregoing : *See* pages 164 to 169.

A—DIRECTION

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Director (2,000—2,250) (Charged)	*1*	*1*		*26,030*		*26,630*
Deputy Director, Headquaters (600–1,000) (Voted)	..	1		..		9,944
Personal Assistant and Inspector of Accounts and Stores (250—830)	2	2		13,700		14,248
Special officer (250—750)	1	1		8,620		7,780
Fruit Expert (300—1,000)	1	1		3,900		2,200
TOTAL .. { Voted ..			27,706	26,220	25,000	34,172
TOTAL .. { *Charged* ..			*24,395*	*26,030*	*22,400*	*26,630*
2. PAY OF ESTABLISHMENT—						
Clerks and Works overseer (35—300)	27	29		40,256		44,610
Servants (12—19)	15	17		2,322		2,592
Leave salary				3,000		3,000
Temporary establishment				4,082		3,178
TOTAL ..			49,301	49,660	51,500	53,380
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. { Voted ..				6,500		7,200
Travelling allowance .. { *Charged* ..				*4,500*		*3,700*
House rent and other allowances				190		190
TOTAL .. { Voted ..			9,876	6,690	7,500	7,390
TOTAL .. { *Charged* ..			*4,153*	*4,500*	*5,000*	*3,700*
4. GRANTS-IN AID—						
Contribution for passages of officers transferred from or to other departments (*Charged*) ..			..	..	*600*	*600*
5. CONTINGENCIES—						
Contract				7,526		7,526
Tour charges				..		..
Pay of menials				624		624
Non-contract contingencies				2,428		2,896
TOTAL ..			12,950	10,578	11,000	11,046
TOTAL, DIRECTION .. { Voted ..			99,833	93,148	95,000	1,05,988
TOTAL, DIRECTION .. { *Charged* ..			*28,548*	*30,530*	*28,000*	*30,93*

B—SUPERINTENDENCE

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Deputy Directors (750—1,500) (Charged) ..	*2*	*2*		*38,000*		*35,000*
Deputy Director (350—1,250) .. .. } Divisional Superintendents (250—750) .. .. } Assistant Deputy Directors (250—750) .. .. }	18	17		1,11,080		1,04,432
TOTAL .. { Voted ..			1,06,901	1,11,080	1,06,000	1,04,432
TOTAL .. { *Charged* ..			*36,900*	*38,000*	*38,000*	*35,000*
2. PAY OF ESTABLISHMENT—						
Cattle Inspectors and Overseers (90—200) ..	6	6		10,054		10,414
Veterinary assistant (40—80)	1	1		502		498
Clerks (30—130)	91	91		72,677		71,380
Servants (9—16)	111	111		14,652		14,382
Temporary establishment				6,776		7,262
Lump deduction				3,000		..
TOTAL ..			1,06,166	1,01,661	1,02,000	1,03,936

B—SUPERINTENDENCE—(*concluded*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				32,000		31,000
Travelling allowance .. *Charged* ..				*4,000*		*3,600*
House rent and other allowances				90		81
TOTAL .. Voted ..			37,579	32,090	34,000	31,081
TOTAL .. *Charged* ..			*6,614*	*4,000*	*4,000*	*3,600*
4. CONTINGENCIES—						
Contract				20,172		20,672
Pay of menials				1,478		1,478
Tour charges				800		800
Non-contract—						
Other charges				11,245		10,191
Miscellaneous experiments				1,500		..
Seed and implement stores				29,100		..
TOTAL ..			67,188	64,295	64,000	33,141
TOTAL,—SUPERINTENDENCE .. Voted ..			3,17,834	3,09,126	3,06,000	2,72,590
TOTAL,—SUPERINTENDENCE .. *Charged* ..			*43,514*	*42,000*	*42,000*	*38,600*
C—SUBORDINATE AND EXPERT STAFF						
1. PAY OF ESTABLISHMENT—						
Subordinate Agricultural Service (65—270) ..	193	193		2,64,858		2,68,136
Inspectors (40—150)	..	2		..		1,384
Fieldmen (30—90)	111	111		57,740		57,669
Servants (10—12)	54	55		7,236		7,416
Temporary establishment				33,679		67,275
Lump deduction				2,500		..
TOTAL ..			3,55,366	3,61,013	3,61,000	4,01,880
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			65,069	65,000	68,000	71,000
3. CONTINGENCIES—						
Other non-contract contingencies			..	3,000	1,000	..
TOTAL, SUBORDINATE AND EXPERT STAFF ..			4,20,435	4,29,013	4,30,000	4,72,880
D—EXPERIMENTAL FARMS						
(DEPARTMENTAL, EXPERIMENTAL, DEMONSTRATION AND SEED FARMS)						
1. PAY OF ESTABLISHMENT—						
Superior establishment (20—50)	24	24		11,119		10,464
Temporary establishment				2,000		2,200
TOTAL ..			13,458	13,119	13,000	12,664
2. ALLOWANCES AND HONORARIA—						
Travelling allowances			1,273	1,120	1,100	1,000
3. CONTINGENCIES—						
Contract .. .. ; Non-contract—Clothing				497		427
Sheep breeding				..		10,000
Farm contingencies (including cattle farm and model dairy contingencies)				2,25,000		2,10,379
Farm contingencies (opening of a sub-station for rice research)				..		12,475
Farm contingencies				..		500
Purchase of bulls				59,500		59,500
Trial and demonstration contingencies for the Agricultural Scheme on Mat Branch ..				..		6,000
Grants to District Cattle-breeding Committees ..				1,000		1,000
Stipends and grants				..		..
Establishment of Potato Research Farm in the Hills— Recurring .. .. Rs.4,600; Non-recurring.. .. Rs.5,000				9,600		..
Opening of a storage godown for potato at high altitude— Recurring .. .. Rs.400; Non-recurring.. .. Rs.5,900				5,400		..
TOTAL ..			2,90,406	3,00,997	2,85,900	3,00,281
TOTAL, EXPERIMENTAL FARMS ..			3,05,137	3,15,236	3,00,000	3,13,945

E—AGRICULTURAL DEMONSTRATIONS AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. CONTINGENCIES—						
(1) Miscellaneous experiments			..	..		1,500
(2) Seed and implement stores			..	..		29,100
(3) Agricultural shows			65,237	8,000		8,000
Agricultural shows			..	..		7,000
(4) Other charges (Divisional contract) ..			1,950	3,095		3,100
(5) Lump provision for miscellaneous experiments			..	..		700
(6) Demonstration works			..	..		65,000
TOTAL, AGRICULTURAL DEMONTRATIONS, ETC. ..			67,187	11,095	6,000	1,14,400

F—AGRICULTURAL EXPERIMENTS AND RESEARCH CONTINGENCIES

(Demonstrations on fields of cultivators, and grants-in-aid of agricultural development.)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(1) Demonstration works				65,000		..
(2) Practical training in Agriculture at Fyzabad and other departmental farms..				7,140		4,463
(3) Lump provision for miscellaneous experiments ..				700		..
(4) Lump provision for Subsidies to Agricultural Industry				30,685		30,685
(5) Allotment at the disposal of the Board of Agriculture..				5,000		..
(6) Lump provision for assistance to private demonstration farms				15,000		..
(7) Grant to the Naini Agricultural Institute, Allahabad..			74,979	22,500	1,60,000	..
(8) Grant to the United Provinces Fruit Development Board for Fruit Marketing Scheme ..				2,010		..
(9) Scheme to provide stimulus for growing barley and linseed and expansion of commercialized orcharding.				15,000		15,000
(10) Intensive Agricultural Development on the Mat Branch of the Upper Ganges Canals : Rs. Recurring .. 23,833; Non-recurring .. 7,000				30,833		..
(11) Construction of flue curing barns (non-recurring) ..				..		3,000
(12) Experiments on the reclamation of alkaline *usar* lands by treatment with molasses (non-recurring) ..				..		5,000
(13) Intensive Agricultural Development on Ghagar canal, Mirzapur .. { **Recurring** ..				..		7,921
(Non-recurring)				..		1,700
(14) Provision for promotion of fruit cultivation (Non-recurring				..		(a)15,000
(15) Sugar Excise Fund—						
(i) Distribution of sugarcane seed { Voted ..			1,98,953	2,45,969	2,35,000	2,52,095
{ *Charged* ..						*25,200*
(ii) Development of tube-wells			58,144	91,017	80,000	72,313
(16) Experiments from grant by the Imperial Council of Agricultural Research—						
(i) Study of sugarcane seedling scheme ..			400	526		526
(ii) Milk production inquiry			3,218	..		..
(iii) Rice research scheme..			22,303	27,104		*28,859
(iv) Scheme for economic inquiry into the cost of cultivation of crops in the principal sugarcane and cotton tracts			8,263	..		..
(v) Feeding of cattle at departmental farms ..			7,400	16,660	1,13,504	†23,369
(vi) Research into the development of the fruit industry in the hills			24,559	28,461		29,383
(vii) Investigation into the problem of sugar industry in United Provinces			18,594	17,848		15,856
(viii) Malting and brewing experiments with barley			1,483	1,800		2,100
(ix) Marketing scheme			20,004	21,105		20,819
(17) Contingencies— Other charges			16	100	100	100
(18) *Deduct*—Grant from the Imperial Council of Agricultural Research and Indian Central Cotton Committee			1,06,224	..	..	..
TOTAL, AGRICULTURAL EXPERIMENTS, ETC. { Voted			3,32,092	6,44,458	5,88,604	5,28,189
{ *Charged*			..	..	..	*25,200*

*Includes Rs.9,000 on account of this Government's share of expenditure.
†Includes Rs.7,000 ditto ditto.
(a) For hills Rs.10,000
For plains Rs.5,000

G—AGRICULTURAL EDUCATION

(a) AGRICULTURAL COLLEGE AND RESEARCH LABORATORIES AND FARMS

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Principal (Charged)				*1,800*		*1,800*
Chemists, Botanists and other officers. Voted (250—750) ..	10	10		59,393		59,293
Chemists, Botanists and other officers. *Charged (500—1,150)* ..	*5*	*5*		*46,192*		*47,271*
TOTAL .. Voted ..			58,575	59,393	62,000	59,293
TOTAL .. *Charged* ..			*41,282*	*47,992*	*37,000*	*49,071*
2. PAY OF ESTABLISHMENT—						
Instructors, overseers, and fieldmen (22—300) ..	30	30		47,204		48,567
Instructors, etc. 2(40—220)				..		**2,090**
Clerks (45—150)	15	15		14,711		15,333
Clerk 1 (20—30)				..		**220**
Servants (11—30)	53	53		10,150		9,915
Servant 1 (10-8)				..		**116**
Store-keeper (50—140)	1	1		900		900
College librarian and clerk (temporary) (35—150)	2	2		1,460		1,520
Library servants (10-8—13)	3	3		426		426
Temporary establishment				4,746		4,746
Lump deduction				3,000		1,000
TOTAL ..			78,069	76,597	78,000	82,833
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances.. Voted ..				6,000	..	7,000
Travelling and other allowances.. *Charged* ..				*4,300*		*5,000*
Travelling and other allowances (Voted) ..				..		**624**
Cost of passages **(*Charged*)**				..	..	..
Irrigation charges **(*Charged*)**				..		..
TOTAL .. Voted ..			11,010	6,000	9,000	7,624
TOTAL .. *Charged* ..			*3,425*	*4,300*	*3,500*	*5,000*
4. CONTINGENCIES—						
Contract (general)				7,081		7,081
Contract (general)				..		**950**
Tour charges				50		50
Pay of menials (general)				2,088		2,088
Contract (combined library)				999		999
Non-contract (general)—						
Purchase of books				4,100		4,100
Purchase of books (combined library)				..		**1,000**
Purchase and repair of typewriter				242		242
Clothing				70		31
Other non-contract charges				156		154
Maintenance of Agricultural College estates and Horticultural gardens				12,085		12,085
Research farm contingencies, including cotton area maintenance charges				33,000		33,000
Instructional farm contingencies				14,000		14,000
Poultry and dairy farm contingencies				7,400		8,000
Field work				19,694		21,000
Scholarships and prizes				4,404		4,500
Purchase of chemicals and apparatus				12,125		12,125
Shahjahanpur laboratory charges				2,400		2,400
Scheme for the development and multiplication of potato seed in the hills..				..		4,600
Equipment				..		**4,500**
TOTAL			1,20,833	1,19,894	1,20,500	1,32,905
TOTAL, AGRICULTURAL COLLEGE, ETC. Voted ..			2,68,487	2,61,884	2,69,500	2,82,655
TOTAL, AGRICULTURAL COLLEGE, ETC. *Charged* ..			*44,707*	*52,292*	*40,500*	*54,071*

(b)—AGRICULTURAL SCHOOLS

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Principal (250—750)	2	2		10,847		9,020
Special pay to Assistant Surgeon (30)				300		360
TOTAL ..			10,757	11,147	10,000	9,380
2. PAY OF ESTABLISHMENT—						
Teachers, instructors and fieldmen (50—250) ..	10	10		15,345		15,995
Teachers, etc. 3 (40—150)				..		**880**
Clerks (50—100)	2	2		1,486		1,173
Servants (10-8—19)	8	8		1,203		1,225
Temporary establishment				960		1,440
Lump deduction				1,000		1,000
TOTAL ..			17,801	17,994	18,000	19,713

G—AGRICULTURAL EDUCATION AND RESEARCH—(*concluded*)

(*b*) AGRICULTURAL SCHOOLS—(*concluded*)

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances ..			1,032	873	1,000	850
4. CONTINGENCIES—						
Non-contract—						
Miscellaneous office contingencies				2,452		2,600
Miscellaneous office contingencies				..		20
Other charges				1,251		500
Other charges				..		8,930
Running charges of dairy				3,324		3,000
Scholarships and prizes				5,000		5,560
Fees to examiners				442		442
Running charges of farms				14,300		14,645
Running charges of farms				..		35
TOTAL ..			25,058	26,769	24,000	35,732
TOTAL, AGRICULTURAL SCHOOLS ..			54,648	56,783	53,000	65,675

H—AGRICULTURAL ENGINEERING

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Agricultural Engineers (200—1,000)	8	8		53,760		51,100
TOTAL ..			55,564	53,760	52,000	51,100
2. PAY OF ESTABLISHMENT—						
Engineering staff (40—210)	10	10		17,600		19,548
Clerical staff (45—200)	12	12		14,486		14,665
Servants (12—16)	22	22		3,216		3,216
Permanent non-pensionable establishment ..				32,133		32,118
Temporary establishment				43,722		11,994
Lump deduction				7,000		..
TOTAL ..			1,05,864	1,04,157	1,09,000	81,541
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			36,355	30,000	30,000	28,000
4. CONTINGENCIES—						
Contract				5,335		5,335
Tour charges				800		800
Non-contract contingencies—						
Other charges				1,180		436
Rent				2,316		2,100
Boring operations				13,000		..
Boring operations				..		49,849
Tube-well experiments, improvements, etc. ..				60,200		50,000
Workshop charges				10,000		10,000
Maintenance of gas plant and oil engine (Cawnpore College)				7,000		7,000
Deduct—Recoveries on account of supply of gas				3,500		3,500
TOTAL ..			86,953	96,331	85,000	1,22,020
TOTAL—AGRICULTURAL ENGINEERING ..			2,84,736	2,84,248	2,76,000	2,82,661

I—BORING OPERATIONS

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF ESTABLISHMENT—(temporary)						
Divers (30—35)	..	6		..		2,340
District borers (20—35)	..	62		..		21,180
Mates (10-8—12)	..	62		..		8,208
TOTAL ..			..	..	..	31,728
2. CONTINGENCIES—						
Non-contract—						
Boring operations				..		13,000
Contingent allowance to borers				..		744
TOTAL ..			..	..	..	13,744
TOTAL, BORING OPERATIONS			..	..	..	45,472

J—BOTANICAL AND PUBLIC GARDENS

(*a*)—PUBLIC GARDENS

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Deputy Director (750—1,200) Voted ..	1	1		9,885		9,420
Deputy Director (750—1,200) *Charged* ..	..	..		..		..
Superintendents .. Voted (250—700) ..	3	3		21,425		22,025
Superintendents .. *Charged*				..		..
TOTAL .. Voted			30,406	31,310	30,000	31,445
TOTAL .. *Charged*			..	..	..	..
2. PAY OF ESTABLISHMENT—						
Overseers, gardeners and assistants (13—240) ..	24	24		9,397		9,369
Clerks (45—125)	14	14		14,208		14,342
Servants (10-8—16)	14	14		1,962		1,962
Temporary establishment				288		288
TOTAL ..			24,842	25,855	25,000	25,961

J—BOTANICAL AND PUBLIC GARDENS—(*concluded*)
(*a*)—PUBLIC GARDENS—(*concluded*)

	Numbers, 1937–38	Numbers, 1938–39	Actuals, 1936-37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
			Rs.	Rs.	Rs.	Rs.
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				3,000		2,600
House rent and other allowances				787		700
TOTAL .. Voted ..			3,904	3,787	3,000	3,300
TOTAL .. *Charged* ..			*1,273*	..	..	..
4. CONTINGENCIES—						
Contract—						
Miscellaneous office contingencies				4,053		3,800
Tour charges				50		50
Non-contract—						
Purchase and repair of typewriters				485		60
Clothing				496		577
Other non-contract contingencies				152		152
Garden contingencies .. Voted ..				85,952		86,000
Garden contingencies .. *Charged* ..				*16,590*	..	*16,590*
TOTAL .. Voted ..			1,05,512	91,188	89,000	90,639
TOTAL .. *Charged* ..			..	*16,590*	*16,000*	*16,590*
5. *Deduct*—Contribution from the Central Government and other bodies			10,978	10,978	11,000	10,978
TOTAL, PUBLIC GARDENS Voted ..			1,53,686	1,41,162	1,36,000	1,40,367
TOTAL, PUBLIC GARDENS *Charged* ..			*1,273*	*16,590*	*16,000*	*16,590*

(*b*)—NAZUL AND OTHER GARDENS

	Numbers, 1937–38	Numbers, 1938–39	Actuals, 1936-37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
1. PAY OF ESTABLISHMENT—						
Overseer and clerks (10—240)	3	3		2,640		2,545
Gardeners and assistants (9—45)	72	72		9,402		9,246
TOTAL ..			11,591	12,042	11,500	11,791
2. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			259	270	250	240
3. CONTINGENCIES—						
Contract				13,629		13,629
Pay of menials				2,780		3,018
TOTAL ..			17,054	16,409	16,250	16,647
TOTAL, NAZUL AND OTHER GARDENS ..			28,904	28,721	28,000	28,678

K—SPECIAL RURAL UPLIFT SCHEMES

	Actuals, 1936-37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
(1) Lump provision for special rural uplift schemes..		1,00,000	1,00,000	6,36,000
(2) Extra allotment for Rural Development including improvement of (i) Communications .. (ii) Water-supply .. (iii) Cottage Industries, etc. ..		10,00,000	3,84,000	35,00 000
TOTAL ..	1,42,629	11,00,000	4,84,000	41,36,000

L—GRANTS-IN-AID, CONTRIBUTIONS, ETC.

	Actuals, 1936-37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
(1) Allotment at the disposal of the Board of Agriculture	..	..	..	5,000
(2) Allotment for assistance to private demonstration farms	..	..	..	15,000
(3) Grant to Naini Agricultural Institute ..	..	..	..	20,000
(4) Grant to the United Provinces Fruit Development Board for marketing scheme	..	..	..	4,500
TOTAL, GRANTS-IN-AID, CONTRIBUTIONS, ETC. ..	..	..	..	44,500

M—CHARGES IN ENGLAND

	Actuals, 1936-37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
EXPENDITURE BY HIGH COMMISSIONER—				
Leave salaries and deputation pay Voted ..	282	..	4,480	4,680
Leave salaries and deputation pay *Charged* ..	*9,423*	*16,120*	..	*33,880*
Sterling overseas pay .. .. Voted ..	..	..	..	..
Sterling overseas pay .. .. *Charged* ..	*14,791*	*18,800*	*6,960*	*12,000*
OTHER CHARGES—				
Expenses of recruitment .. Voted ..	..	..	..	..
Stores	..	..	160	..
Loss or gain by exchange .. Voted ..	—1	..	—24	..
Loss or gain by exchange .. *Charged* ..	*—130*	..	*—36*	..
TOTAL, CHARGES IN ENGLAND .. Voted ..	281	..	4,616	4,680
TOTAL, CHARGES IN ENGLAND .. *Charged* ..	*24,084*	*34,920*	*6,924*	*45,880*

N—WORKS

	Actuals, 1936-37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
1. PETTY WORKS	7,899	22,000	20,000	1,000
Petty Works	..	..	..	14,410
2. MAINTENANCE AND REPAIRS	8,125	40,000	30,000	50,000
3. WATER TAX ON RESIDENTIAL BUILDINGS ..	..	..	..	200
TOTAL, WORKS ..	36,024	62,000	50,000	74,610

GRANT No. 19
VETERINARY
(HEAD OF ACCOUNT: 41—VETERINARY)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on the VETERINARY SERVICES

Voted : Rupees four lakhs, eighty-seven thousand, three hundred and thirty-five.

Charged : Rupees twenty-five thousand, five hundred and fifty-four.

II—SUB-HEADS under which this grant will be accounted for by the VETERINARY DEPARTMENT :

		Actuals, 1936-37 Rs.	Budget and supplementary grants, 1937-38 Rs.	Revised estimate 1937-38 Rs.	Budget estimate, 1938-39 Rs.
A—SUPERINTENDENCE—					
1. Pay of officers	Voted ..	24,919	23,892	23,000	13,536
	Charged ..	*15,553*	*6,154*	*5,300*	*16,754*
2. Pay of establishment	.. ..	2,41,997	28,160	28,000	28,536
3. Allowances and honoraria	Voted ..	20,524	9,180	9,200	9,180
	Charged ..	*5,697*	*2,000*	*2,000*	*4,000*
4. Contingencies ..	.. ..	27,532	13,992	14,000	14,161
TOTAL, A ..	Voted ..	3,14,972	75,224	74,200	65,413
	Charged ..	*21,250*	*8,154*	*7,300*	*20,754*
B—VETERINARY INSTRUCTION—					
Payments to other Governments for the training of students		12,197	15,770	15,800	30,645
C—SUBORDINATE ESTABLISHMENTS—					
1. Pay of establishment	.. ..	..	31,040	31,000	31,450
2. Allowances and honoraria	.. ..	..	8,000	8,000	8,000
TOTAL, C	..	..	39,040	39,000	39,450
D—HOSPITALS AND DISPENSARIES—					
1. Pay of establishment	.. ..	..	1,89,380	1,87,000	1,94,668
2. Allowances and honoraria	.. ..	..	1,000	3,000	3,000
3. Contingencies ..	.. ..	..	3,600	4,000	9,600
TOTAL, D	..	..	1,93,980	1,94,000	2,07,268
E—BREEDING OPERATIONS—					
1. Pay of establishment	.. ..	..	6,600	6,600	15 186
2. Allowances and honoraria	.. ..	..	3,000	2,500	5,400
3. Grants-in-aid ..	.. ..	16,249	17,748	15,000	18,200
4. Contingencies ..	.. ..	82,130	86,400	74,900	86,300
TOTAL, E	..	98,379	1,13,748	99,000	1,25,086
F—PRIZES—					
Prizes at horse fairs and shows	.. ..	1,300	1,500	1,500	1,500
G—OTHER CHARGES—					
Expenditure on veterinary investigation	..	..	9,437	8,500	9 504
H—CHARGES IN ENGLAND ..	Voted ..	..	..	517	6,720
	Charged ..	..	*14,800*	*11,580*	*4,800*
I—WORKS—					
1. Maintenance and repairs	.. ..	1,664	1,722		1,722
2. Water-tax on residential buildings	..	27	27		27
TOTAL, I	..	1,691	1,749	2,000	1,749
GRAND TOTAL ..	Voted ..	4,28,539	4,50,448	4,34,517	4,87,335
	Charged ..	*21,250*	*22,954*	*18,880*	*25,554*

III—DETAILS of the foregoing : *See* pages 172 and 173.

A—SUPERINTENDENCE

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Director — Voted	..	..		..		..
Director — *Charged (1,250—1,500).*	*1*	*1*		*6,154*		*16,754*
Superintendents—voted (200—1,000) ..	3	3		23,892		13,536
TOTAL .. Voted			24,919	23,892	23,000	13,536
TOTAL .. *Charged* ..			*15,553*	*6,154*	*5,300*	*16,754*
2 PAY OF ESTABLISHMENT—						
Clerks (35—250)	21	21		21,632		22,008
Servants (9—20)	48	48		6,528		6,528
TOTAL ..			2,41,997	28,160	28,000	28,536
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				8,600		8,600
Travelling allowance .. *Charged* ..				*2,000*		*4,000*
House rent and other allowances ..				580		580
TOTAL .. Voted ..			20,524	9,180	9,200	9,180
TOTAL .. *Charged* ..			*5,697*	*2,000*	*2,000*	*4,000*
4. CONTINGENCIES—						
Contract				6,870		7,300
Contract				..		300
Tour charges				1,100		1,100
Pay of menials				1,627		1,627
Non-contract—						
Office rent				1,260		720
Cost of books and periodicals ..				500		500
Other charges				2,135		2,114
Compensation payable under the Glanders and Farcy Act				500		500
TOTAL ..			27,532	13,992	14,000	14,161
TOTAL, SUPERINTENDENCE .. Voted ..			3,14,972	75,224	74,200	65,413
TOTAL, SUPERINTENDENCE .. *Charged* ..			*21,250*	*8,154*	*7,300*	*20,754*

B—VETERINARY INSTRUCTION

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Payments to other Governments for the training of students			12,197	15,770	15,800	30,645

C—SUBORDINATE ESTABLISHMENT

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF ESTABLISHMENT—						
Inspectors (80—160)	19	19	..	31,040	31,000	31,450
2. ALLOWANCES AND HONORARIA—						
Travelling allowance			..	8,000	8,000	8,000
TOTAL, SUBORDINATE ESTABLISHMENT ..			..	39,040	39,000	39,450

D—HOSPITALS AND DISPENSARIES

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF ESTABLISHMENT—						
Veterinary Assistant Surgeons and Compounders (40—90)	208	208	..	1,89,380	1,87 000	1,92,028
Veterinary Assistant Surgeons 6 (40—80) ..						**2,640**
2. ALLOWANCES AND HONORARIA—						
Travelling allowance			..	1,000	3.000	3,000
3. CONTINGENCIES—						
Contract			..	3,600	4,000	3,600
Contract			..	..		**6,000**
TOTAL, HOSPITALS AND DISPENSARIES ..			..	1,93,980	1,94,000	2,07,268

E—BREEDING OPERATIONS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. Pay of establishment	..	6,600	6,600	13,200
Pay of establishment (Antirinderpest Vaccine)		..		**1.986**
2. Allowances and Honoraria—Travelling allowance	..	3,000	2,500	5,400
3. GRANTS-IN-AID—				
Poultry and horse shows and industries ..	16,249	17,748	15 000	18,200
4. CONTINGENCIES—				
Purchase of stallions		10,000		7,000
Purchase of bulls		2,250		4,500
Purchase of serum		60,000		60,000
Contract		13,500		13,500
Other charges		650		1.300
TOTAL ..	82,130	86,400	74,900	86,300
TOTAL, BREEDING OPERATIONS ..	98,379	1,13,748	99,000	1,25,086

F—PRIZES

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Prizes at horse fairs and shows.. ..	1,300	1,500	1,500	1,500

G—OTHER CHARGES

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Expenditure on veterinary investigation ..	9,016	9,437	8,500	9,504
Deduct—Contribution from the Imperial Council of Agricultural Research ..	9,016	..	..	..
TOTAL, OTHER CHARGES ..	..	9,437	8,500	9,504

H—CHARGES IN ENGLAND

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay.	Voted ..	..	..	520	6,320
	Charged ..	..	*13,600*	*10,040*	..
Sterling overseas pay ..	Voted ..	..	..	..	..
	Charged ..	..	*1,200*	*1,600*	*4,800*
Other charges-voted ..	..	..	..	..	400
Loss or gain by exchange	Voted ..	..	..	—3	..
	Charged ..	..	..	*—60*	..
TOTAL, CHARGES IN ENGLAND	Voted ..	..	..	517	6,720
	Charged ..	..	*14,800*	*11,580*	*4,800*

I—WORKS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. MAINTENANCE AND REPAIRS	1,664	1,722	..	1,722
2. WATER-TAX ON RESIDENTIAL BUILDINGS ..	27	27	..	27
TOTAL, WORKS ..	1,691	1,749	2,000	1,749

GRANT No. 20

CO-OPERATIVE CREDIT

(HEAD OF ACCOUNT: 42—CO-OPERATIVE)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with CO-OPERATIVE CREDIT SOCIETIES.

Voted : Rupees six lakhs, sixteen thousand, one hundred and eighty-one.

Charged : Rupees fifteen thousand and nine hundred.

II—SUB-HEADS under which this grant will be accounted for by the CO-OPERATIVE DEPARTMENT:

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—DIRECTION—					
1. Pay of officers	Voted	59,470	17,958	17,000	16,558
	Charged	*18,150*	*19,200*	*19,200*	*20,200*
2. Pay of establishment	..	1,73,551	29,233	30,000	26,614
3. Allowances and honoraria	Voted	46,028	8,500	5,000	4,500
	Charged	*2,494*	*3,000*	*2,500*	*2,700*
4. Contingencies	..	22 032	15,255	14,300	12,996
5. *Deduct*—Share payable by Central Government on account of supervision of Joint Stock Companies.	Voted	3 285	2,037	2,000	2,200
	Charged	*3,075*	*4,478*	*5,000*	*7,000*
TOTAL, A	Voted	2,97,796	68,909	64,300	58,468
	Charged	*17,569*	*17,722*	*16,700*	*15,900*
B—SUPERINTENDENCE—					
1. Pay of officers	..	..	46,755	45,000	50,407
2. Pay of establishment	..	..	1,54,483	1,52,000	1,60,120
3. Allowances and honoraria	..	..	42,000	42,000	38,000
4. Contingencies	..	..	4,674	5,000	5,909
TOTAL, B	..	..	2,47,912	2,44,000	2,54,436
C—GRANTS-IN-AID	..	83,653	87,162	87,000	89,162
D—OTHER CHARGES	..	1,38,369	1,79,134	1,63,000	2,14,115
GRAND TOTAL	Voted	5,19,818	5,83,117	5,58,300	6,16,181
	Charged	*17,569*	*17,722*	*16,700*	*15,900*

III—DETAILS of the foregoing : *See* pages 176 and 177.

A—DIRECTION

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Registrar (1,500—1,600+150),—*Charged* ..	*1*	*1*		*19,200*		*20,200*
Deputy Registrar (Rs.1,000—1,500),—Voted	1	1		15,958		16,558
Leave salary				2,000		..
TOTAL { Voted ..			59,470	17,958	17,000	16,558
TOTAL { *Charged* ..			*18,150*	*19,200*	*19,200*	*20,200*
2. PAY OF ESTABLISHMENT—						
Clerks (45—280)	22	19	..	27,175		24,400
Servants (10-8—16)	14	11	..	2,058		1,614
Leave salary				..		600
TOTAL ..			1,73,551	29,233	30,000	26,614
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. { Voted ..				8,500		4,500
Travelling allowance .. { *Charged* ..				*3,000*		*2,700*
TOTAL .. { Voted ..			46,028	8,500	5,000	4,500
TOTAL .. { *Charged* ..			*2,494*	*3,000*	*2,500*	*2,700*
4. CONTINGENCIES—						
Contract				8,411		8,000
Tour charges				1,500		400
Pay of menials				600		396
Non-contract—						
Office rent				3,588		3,588
Other charges				1,156		612
TOTAL ..			22,032	15,255	14,300	12,996
5. *Deduct*—Share payable by Central Government on account of supervision of Joint Stock Companies. { Voted .			3,285	2,037	2,000	2,200
{ *Charged* ..			*3,075*	*4,478*	*5,000*	*7,000*
TOTAL, DIRECTION .. { Voted ..			2,97,796	68,909	64,300	58,468
TOTAL, DIRECTION .. { *Charged* ..			*17,569*	*17,722*	*16,700*	*15,900*

B—SUPERINTENDENCE

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Assistant Registrars (250—800) ..	7	7		46,755		48,857
Leave salary				..		1,550
TOTAL ..			..	46,755	45,000	50,407
2. PAY OF ESTABLISHMENT—						
Inspectors (120—300)	55	55		1,31,475		1,33,728
Clerks (45—90)	12	15		10,860		13,800
Servants (10-8—13)	86	89		11,148		11,592
Leave salary				1,000		1,000
TOTAL ..			..	1,54,483	1,52,000	1,60,120
3. ALLOWANCES AND HONORARIA—						
Travelling allowance			..	42,000	42,000	38,000

B—SUPERINTENDENCE—(*concluded*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
4. CONTINGENCIES—						
Contract				3,030		3,030
Tour charges				..		1,100
Pay of menials				..		204
Non-contract—						
Office rent				1,644		1,524
Other charges				..		51
TOTAL ..			..	4,674	5,000	5,909
TOTAL, SUPERINTENDENCE ..			..	2,47,912	2,44,000	2,54,436

C—GRANTS-IN-AID

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. Grants to the United Provinces Co-operative Union in connexion with schemes for village guides in Partabgarh and for printing journals..				4,662		4,662
2. Grants for adult education classes ..				5,000		5,000
3. Grants for rural reconstruction work ..				4,500		4,500
4. Contribution to the Provincial Committee for the provincialization of the supervising staff of central banks				73,000		75,000
TOTAL, GRANTS-IN-AID ..			83,653	87,162	87,000	89,162

D—OTHER CHARGES

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(a) Expenses incidental to the work of consolidation of agricultural holdings				600		600
(b) Refund of money order fees				5,000		5,000
(c) Propaganda charges				500		500
(d) Pay, allowances and contingencies of temporary kurk amins and peons				45,000		45,000
(e) Organization of co-operative societies for the production and sale of ghee and for consolidation of holdings				12,500		25,000
(f) **Organization of Co-operative Societies for growing and marketing of fruits in the Lucknow district**			..	..		**1,800**
(g) Dairy Schemes for cities				20,000		
TOTAL (*a*) TO (*f*) ..			47,761	83,600	70,000	77,900
(g) AUDIT CHARGES—						
1. PAY OF ESTABLISHMENT—						
Auditors (50—100)	52	52		46,882		46.000
Auditors 9 (50→100)				..		**4,950**
Servants (7—8)	52	52		4,680		4,600
Servants 9 (7-8)				..		**743**
Leave salaries				1,000		1,000
TOTAL ..			49,741	52,562	50,000	57,293
2. ALLOWANCES AND HONORARIA—						
Travelling allowance			12,636	10,972	11,000	11,000
Travelling allowance			..	..	..	**1,782**
3. CONTINGENCIES—						
Non-contract			1,768	1,800	1,800	1,800
Non-contract			..	..	..	**297**
TOTAL, AUDIT CHARGES ..			64,145	65,334	62,800	72,172
(h) Sugar Excise Fund			26,463	30,200	30,200	33,636
(i) Co-operative training and education ..					..	30,4070
TOTAL, OTHER CHARGES ..			1,38,369	1,79,134	1,63,000	2,14,115

GRANT No. 21

DEPARTMENTS OF INDUSTRIES AND AVIATION

(HEADS OF ACCOUNT4 : 3—INDUSTRIES AND 44—AVIATION

I—ESTIMATE of the amount required in the year ending March 31, 1939 to defray the expenses on the DEPARTMENT OF INDUSTRIES AND ON AVIATION

Voted : Rupees twenty lakhs, fifty-nine thousand, seven hundred and sixty-two

Charged : Rupees thirty-two thousand eight hundred and eighty.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF INDUSTRIES and PUBLIC WORKS DEPARTMENT (BUILDINGS AND ROADS BRANCH).

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
43—INDUSTRIES					
A—DIRECTION					
(a) GENERAL DIRECTION—					
1. Pay of officers ..	Voted ..	40,748	39,668	36,000	39,164
	Charged .	*22,000*	*18,200*	*18,700*	*18,400*
2. Pay of establishment	.. ..	41,510	42,156	44,500	42,156
3. Allowances and honoraria	Voted ..	12,126	8,500	10,000	8,000
	Charged ..	*2,955*	*2,500*	*2,500*	*2,300*
4. Contingencies ..	.. ..	9,971	6,967	7,000	6,967
TOTAL (a)	Voted ..	1,04,355	97,291	97,500	96,287
	Charged ..	*24,955*	*20,700*	*21,200*	*20,700*
(b) STORES PURCHASE SECTION—					
1. Pay of officers ..	.. ..	6,001	5,782	5,800	6,000
2. Pay of establishment	.. ..	9,855	10,638	10,700	10,602
3. Allowances and honoraria	.. .	666	450	500	450
4. Contingencies ...	.. ..	1,799	1,655	1,800	1,700
TOTAL (b)	.. ..	18,321	18,525	18,800	18,752
TOTAL, A ..	Voted ..	1,22,676	1,15,816	1,16,300	1,15,039
	Charged ..	*24,955*	*20,700*	*21,200*	*20,700*
B—INDUSTRIAL EDUCATION					
(a) TECHNOLOGICAL INSTITUTE—					
1. Pay of officers	.. ..	50,016	39,697	35,000	40,848
2. Pay of establishment	.. ..	19,985	15,327	14,000	16,854
3. Allowances and honoraria	Voted ..	3,939	3,535	3,500	2,950
	Charged ..	*135*	..	..	..
4. Contingencies ..	.. ..	51,829	49,052	49,000	43,986
5. *Deduct*—Contribution, etc.	.. ..	27,770	..	..	..
TOTAL (a) ..	Voted ..	97,999	1,07,611	1,01,500	1,04,638
	Charged ..	*135*	..	..	...
(b) TECHNICAL AND INDUSTRIAL INSTITUTIONS—					
1. Pay of officers ..	Voted ..	92,768	94,772	96,000	89,724
	Charged ..	*11,867*	*4,000*	*4,000*	*12,000*
2. Pay of establishment ..	.. ..	3,04,997	3,12,750	3,08,000	3,19,022
3. Allowances and honoraria	Voted ..	23,861	12,275	13,000	13,500
	Charged ..	*722*	*200*	*200*	*180*
4. Scholarships ..	.. ..	12,555	17,192	15,000	17,000
5. Grants-in-aid ..	.. ..	84,802	87,542	88,000	91,871
6. Contingencies ..	.. ..	5,83,754	5,06,317	5,06,000	5,18,211
7. Lump provision at the disposal of the Board of Industries ..	.. ..	15,547	25,000	25,000	30,000
8. Lump provision at the disposal of the Director of Industries ..	.. ..	..	5,000	5,000	5,000
9. Short-term scholarships	.. ..		2,000	2,000	2,000
10. Industrial training and Commercial Colony, Cawnpore ..	.. ..	..	..	500	..
TOTAL (b) ..	Voted ..	11,18,284	10,62,848	10,58,500	10,86,328
	Charged ..	*12,589*	*4,200*	*4,200*	*12,180*
TOTAL, B ...	Voted ..	12,16,283	11,70,459	11,60,000	11,90,966
	Charged ..	*12,724*	*4,200*	*4,200*	*12,180*

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
C—INDUSTRIAL DEVELOPMENT				
1. Development of handloom industry ..	46,582	1,23,900	1,23,900	1,64,403
2. Subsidy for a Credit Company for small and minor industries	..	1,00,000	25,000	1,00,000
3. Subsidy for a Financing and Marketing Company.	..	25,000	..	25,000
4. Development of gur industry ..	..	37,460	30,000	43,230
Development of gur industry				**56,770**
5. Development of cottage oil industry ..	..	10,400	9,000	3,900
6. Development of raw hide industry ..	..	1,750	1,500	5,040
7. Development of glass industry	..	4,840	4,500	28,000
8. Improvement and development of hand-spun and hand-woven cloth	..	10,000	9,000	10,000
Improvement and development of hand-spun and hand-woven cloth				**10,000**
9. Development of Woollen Industry ..	..	..	..	18,000
10. Improvement of hand-made paper industry ..				**10,000**
11. Schemes for utilization of molasses ..				**20,000**
TOTAL, C ..	46,582	3,13,350	2,02,900	4,94,343
D—MISCELLANEOUS				
1. Surveys of cottage and minor industries ..	..	9,382	9,100	15,500
2. Establishment of a commercial intelligence section		300	300	2,700
3. Labour welfare work	..	10,000	8,000	10,000
Labour welfare work				**10,000**
4. Labour officer's establishment	..	3,000	3,000	3,102
Labour officer's establishment				**2,898**
5. Grants to assist young men to start new industrial and other undertakings ..	..	1,00,000	75,000	1,00,000
6. Committee to decide industrial dispute at Cawnpore	..	3,000	3,000	..
7. Mineral Survey	..	..	..	**5,760**
8. Investigation of practical schemes for industrial development		..	..	**25,000**
9. Investigation of industrial disputes ..		..	..	**3,000**
10. Subsidies for workmen's dwellings in industrial area		..	..	**20,000**
11. Sri Krishna Charkha		..	..	**1,000**
TOTAL, D ..	..	1,25,682	98,400	1,99,010
E—CHARGES IN ENGLAND { Voted ..	8,819	25,840	16,832	6,680
E—CHARGES IN ENGLAND { *Charged* ..	..	*8,000*	*7,958*	..
F—WORKS				
1. PETTY WORKS	10,068	3,000	3,000	3,000
2. MAINTENANCE AND REPAIRS	24,825	26,710	25,000	25,724
TOTAL, F ..	34,893	29,710	28,000	28,724
TOTAL, 43—INDUSTRIES { Voted ..	14,29,253	17,80,857	16,22,432	20,54,762
TOTAL, 43—INDUSTRIES { *Charged* ..	*37,679*	*32,900*	*33,358*	*32,880*
				20,87,642
44—AVIATION				
GRANTS FOR AVIATION PURPOSES—				
Grant to the United Provinces Flying Club, Lucknow, for training pilots	..	4,000		5,000
TOTAL, 44—AVIATION ...	4,000	4,000	4,000	5,000
GRAND TOTAL .. { Voted ..	14,33,253	17,84,857	16,26,432	20,59,762
GRAND TOTAL .. { *Charged* ..	*37,679*	*32,900*	*33,358*	*32,880*

III—DETAILS of the foregoing : *See* pages 181 to 184.

A—DIRECTION—(a) GENERAL DIRECTION

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF OFFICERS—						
Director (1,500—1,600) Charged ..	*1*	*1*		*18,200*		*18,400*
Deputy Directors (200—1,500+special pay 125) ..	2	2		21,918		21,244
Assistant Director and other officers (200—450) ..	3	3		16,250		16,420
Leave salary				1,500		1,500
TOTAL { Voted ..			40,748	39,668	36,000	39,164
TOTAL { *Charged* ..			*22,000*	*18,200*	*18,700*	*18,400*
2. PAY OF ESTABLISHMENT—						
Clerks (45—420)	26	26		38,016		38,016
Servants (10-8—16)	17	17		2,640		2,640
Leave salary				1,000		1,000
Temporary establishment				500		500
TOTAL ..			41,510	42,156	44,500	42,156
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. { *Charged* ..				*,500*		*2,300*
Travelling allowance .. { Voted ..				8,500		8,000
TOTAL .. { Voted ..			12,126	8,500	10,000	8,000
TOTAL .. { *Charged* ..			*2,955*	*2,500*	*2,500*	*2,300*
4. CONTINGENCIES (NON-CONTRACT)—						
Postage and telegram charges				1,800		1,800
Purchase of books				300		300
Rents				..		..
Other contingencies				4,867		4,867
TOTAL ..			9,971	6,967	7,000	6,967
TOTAL, GENERAL DIRECTION .. { Voted ..			1,04,355	97,291	97,500	96,287
TOTAL, GENERAL DIRECTION .. { *Charged* ..			*24,955*	*20,700*	*21,200*	*20,700*

A—DIRECTION—(b) STORES PURCHASE SECTION

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Assistant Stores Purchase Officer (300—500) ..	1	1		5,782		6,000
TOTAL ..			6,001	5,782	5,800	6,000
2. PAY OF ESTABLISHMENT—						
Clerks (65—150)	8	8		9,780		9,780
Servants (12)	4	4		558		522
Leave salary				300		300
TOTAL ..			9,855	10,638	10,700	10,602
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances			666	450	500	450
4. CONTINGENCIES—						
Non-contract—						
Postage and telegram charges				900		900
Other charges				755		800
TOTAL ..			1,799	1,655	1,800	1,700
TOTAL, STORES PURCHASE SECTION			18,321	18,525	18,800	18,752

B—INDUSTRIAL EDUCATION—(a) TECHNOLOGICAL INSTITUTE

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Chemists (300—605)	3	3		15,660		15,660
Other officers (300—1,250)	3	3		23,037		24,188
Temporary officer				..		..
Leave salary				1,000		1,000
TOTAL .. Voted ..			50,016	39,697	35,000	40,848

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
2. PAY OF ESTABLISHMENT—						
Masters and assistants (30—150)	2	2		1,155		2,070
Clerks and laboratory attendants (50—150) ..	9	9		11,100		11,532
Temporary establishment				..		..
Servants (15—20)	18	18		3,072		3,252
TOTAL ..			19,985	15,327	14,000	16,854
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances ..				3,050		2,550
House rent and other allowances (Fees to examiners)				485		400
TOTAL .. Voted ..			3,939	3,535	3,500	2,950
TOTAL .. *Charged* ..			*135*	..	..	
4. CONTINGENCIES (NON-CONTRACT)—						
Pay of menials				1,872		1,872
Purchase of books				2,500		2,000
Other contingencies				2,992		2,992
Stipends				4,438		6,372
Purchase of materials				1,000		1,000
Commercial operations				4,000		4,000
Tools and plant				17,000		9,000
Running expenses of demonstration oil mill ..				8,000		8,000
Running expenses of sugar factory				..		..
Cost of chemicals and apparatus— In England				..		..
In India				5,000		5,000
Customs duty				250		250
Workshop contingencies				500		500
Manufacture of gas				..		..
Expenditure from the Imperial Council of Agricultural Research grant for cotton seed crushing and supply of decorticated cakes				1,500		3,000
TOTAL ..			51,829	49,052	49,000	43,986
5. *Deduct*—Contribution from the Imperial Council of Agricultural Research for sugar factory ..			27,770	..	..	..
TOTAL, TECHNOLOGICAL INSTITUTE Voted ..			97,999	1,07,611	1,01,500	1,04,638
TOTAL, TECHNOLOGICAL INSTITUTE *Charged* ..			*135*	..	..	..

B—INDUSTRIAL EDUCATION—(b) TECHNICAL AND INDUSTRIAL INSTITUTIONS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Principals and other officers.. Voted (250—1,000)	11	11		94,772		89,724
Principals and other officers.. *Charged (300—1,250)* ..	*1*	*1*		*4,000*		*12,000*
TOTAL Voted ..			92,768	94,772	96,000	89,724
TOTAL *Charged* ..			*11,867*	*4,000*	*4,000*	*12,000*

B—INDUSTRIAL EDUCATION—(b) TECHNICAL AND INDUSTRIAL INSTITUTIONS—(continued)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
2. PAY OF ESTABLISHMENT—						
Instructors (16—440)	225	240		2,48,613		2,54,122
Instructor 1 (60 – 80)				..		660
Clerks and apprentices (30—160)	54	54		44,057		44,608
Servants and boiler attendants (10-8—40) ..	113	124		18,580		18,500
Servant and boiler attendant 1(12)				..		132
Temporary establishment				1,500		1,000
TOTAL ..			3,04,997	3,12,750	3,08,000	3,19,022
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				7,775		9,000
Travelling allowance .. *Charged* ..				*200*		*180*
House rent and other allowances Voted ..				4,500		4,500
House rent and other allowances *Charged* ..				..		..
TOTAL .. Voted ..			23,861	12,275	13,000	13,500
TOTAL .. *Charged* ..			*722*	*200*	*200*	*180*
4. SCHOLARSHIPS—						
Scholarships			12,555	17,192	15,000	17,000
5. GRANTS-IN-AID—						
Grants-in-aid for industrial and technical institutions and classes				87,542		91,871
TOTAL ..			84,802	87,542	88,000	91,871
6. CONTINGENCIES—						
Contract				..		..
Pay of menials				21,903		21,941
Non-contract contingencies—						
Purchase of books and instruments				4,240		2,500
Rents				13,084		13,484
Industrial exhibition				..		..
Other contingencies				54,772		56,636
Other Contingencies				..		200
Stipends				38,168		40,000
Purchase of material and stores—						
Stores from England				..		..
Stores in India				38,760		40,000
Stores in India				..		8,000
Customs duty				100		100
Purchase of materials				740		..
Commercial operations				3,33,850		3,33,850
Prizes				700		1,500
TOTAL ..			5,83,754	5,06,317	5,06,000	5,18,211

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39
	Rs.	Rs.	Rs.	Rs.
7. LUMP SUM AT THE DISPOSAL OF THE BOARD OF INDUSTRIES ..	15,547	25,000	25,000	30,00
8. LUMP SUM AT THE DISPOSAL OF THE DIRECTOR OF INDUSTRIES ..	..	5,000	5,000	5,00
9. SHORT-TERM SCHOLARSHIPS		2,000	2,000	2,00
10. Industrial training and Commercial Colony, Cawnpore ..	..	..	500	..
TOTAL, TECHNICAL AND INDUSTRIAL INSTITUTIONS. Voted	11,18,284	10,62,848	10,58,500	10,86,3
Charged	*12,589*	*4,200*	*4,200*	*12,1*
C—INDUSTRIAL DEVELOPMENT				
1. Development of handloom industry	46,582	1,23,900	1,23,900	1,64,40
2. Subsidy for a Credit Company for small and minor industries ..	..	1,00,000	25,000	1,00,00
3. Subsidy for a Financing and Marketing Company	..	25,000	..	25,00
4. Development of Gur Industry ..	..	37,460	30,00)	43,23
Development of Gur Industry		..	..	56,77
5. Development of Cottage Oil Industry	..	10,400	9 000	3,90
6. Development of Hide Industry	..	1,750	1,500	5,04
7- Development of Glass Industry	..	4,840	4,500	28,00
8. Improvement and Development of Hand-spun and Hand-woven cloth	..	10,000	9,000	10,00
Improvement and development of Hand-spun and Hand-woven cloth..	..	..	..	10,00
9. **Development of Woollen Industry**	..	..	..	18,00
10. **Improvement of Hand-made Paper Industry**	-	..	..	10,000
11. **Schemes for utilization of molasses**	..	..	..	20,000
TOTAL, INDUSTRIAL DEVELOPMENT	46,582	3,13,350	2,02,900	4,94,343
D—MISCELLANEOUS				
1. Surveys of Cottage and Minor Industries	..	9,382	9,100	15,500
2. Establishment of a Commercial Intelligence section.. ..	..	300	300	2,750
3. Labour Welfare Work	..	10,000	8,000	10,000
Labour Welfare Works	..	..		10.000
4. Labour Officer's Establishment	..	3,000	3,000	3,102
Labour Officer's Establishment	..	..	..	2,898
5. Grants to assist young men to start new industrial and other undertakings	..	1,00,000	75,000	1,00,000
6. Committee to decide industrial disputes at Cawnpore.. ..	..	3,000	3,000	..
7. **Mineral Survey**	..	..	..	5,760
8. **Investigation of practical schemes for industrial development** ..	..	..	..	25,000
9. **Investigation of industrial disputes**	..	..	..	3.000
10. **Subsidies for workmen's dwellings in industrial area** ..	..	..	..	20,000
11. **Shri Krishna Charkha**	..	..	..	1,000
Total, D ..	..	1,25,682	98,400	1,99,010
E—CHARGES IN ENGLAND				
EXPENDITURE BY HIGH COMMISSIONER—				
Leave salaries and deputation pay .. .. Voted ..	..	3,560	3,040	12,000
Charged ..	..	*8,000*	*8,000*	..
Sterling overseas pay .. .. Voted	..	..	..	..
Charged ..	..	..	..	..
Other charges—				
Scholarships (voted)	7,019	18,680	12,000	12,000
Stores for India (voted)	1,849	3,600	1,880	2,680
Loss or gain by exchange .. .. Voted ..	—49	..	—88	..
Charged ..	..	..	*—42*	..
TOTAL, CHARGES IN ENGLAND Voted ..	8,819	25,840	16.832	26,6802
Charged ..	..	*8,000*	*7,958*	..
F—WORKS				
1. PETTY WORKS—				
(i) Direction		3,000		3,000
(ii) Technological Institute		..		..
(iii) Technical and Industrial Institutions		..		..
TOTAL ..	10,068	3,000	3,000	3,000
2. MAINTENANCE AND REPAIRS—				
(i) Direction		6,996		6,000
(ii) Technological Institute		400		400
(iii) Technical and Industrial Institutions		18,647		18,657
(iv) Water-tax		667		667
TOTAL ..	24,825	26,710	25,000	25,724
TOTAL, WORKS	34,893	29,710	28,000	28,724

GRANT No. 22

MISCELLANEOUS DEPARTMENTS

(HEAD OF ACCOUNT: 47—MISCELLANEOUS DEPARTMENTS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses of MISCELLANEOUS DEPARTMENTS

Voted : Rupees eighty-nine thousand, seven hundred and seventy-eight.

Charged : Rupees four hundred.

II—SUB-HEADS under which this grant will be accounted for by the INDUSTRIES AND OTHER DEPARTMENTS :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—EXPENDITURE ON PROVINCIAL STATISTICS—					
(a) BUREAU OF STATISTICS AND ECONOMIC RESEARCH		7,712	9,144	9,000	8,374
(b) FIXED ALLOWANCES PAID TO THE ROMAN CATHOLIC AUTHORITIES FOR THE PREPARATION OF STATISTICAL RETURNS..		..	4,100	4,100	4,100
B—INSPECTOR OF FACTORIES	Voted ..	24,089	23,670	21,884	24,559
	Charged ..	*130*	*116*	*116*	*133*
C—INSPECTOR OF STEAM BOILERS.	Voted ..	48,177	47,339	43,766	49,118
	Charged ..	*262*	*234*	*234*	*267*
D—ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932		..	457	500	552
E—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS ..		3,075	3,075	3,000	3,075
F—CHARGES IN ENGLAND		..	4,800	4,854	..
GRAND TOTAL ..	Voted ..	83,052	92,585	87,104	89,778
	Charged ..	*392*	*350*	*350*	*400*

III—DETAILS of the foregoing : *See* pages 186 and 187.

A–EXPENDITURE ON PROVINCIAL STATISTICS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
(a) BUREAU OF STATISTICS AND ECONOMIC RESEARCH						
1. PAY OF OFFICERS–						
Collector and statistician (350)	1	1		4,070		4,19
Leave salary				400		..
Total ..			3,250	4,470	4,400	4,19
2. PAY OF ESTABLISHMENT—						
Investigators (100)	2	2		1,200		1,20
Clerk (45)	1	1		540		54
Servant (12)	1	1		144		14
Leave salary..				90		.
Total ..			1,976	1,974	2,000	1,88
3. ALLOWANCE AND HONORARIA—						
Travelling and other allowances			1,874	2,100	2,000	1,70
CONTINGENCIES—						
Purchase of books .. .. .. } Contingencies .. .. }			612	600	600	60
TOTAL, BUREAU OF STATISTICS, ETC. ..			7,712	9,144	9,000	8,37

B AND C—INSPECTOR OF FACTORIES AND INSPECTOR OF STEAM BOILERS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Inspector of Factories .. (300—1,400)	2	2		22,200		17,640
Boiler Inspectors—(400—900)	4	4		23,360		23,720
Boiler Inspector 1 (200—650)				..		2,200
Leave salary				..		1,600
Total ..			44,049	45,560	40,500	45,160
2. PAY OF ESTABLISHMENT—						
Clerks (40—150)	9	9		7,853		7,435
Clerks 4 (35—90)				..		2,090
Servants (10-8—12)	10	10		1,296		1,296
Servants 3 (10-8)				..		346
Leave salary				600		600
Temporary establishment				550		550
Total ..			9,933	10,299	10,000	12,317
3. ALLOWANCES AND HONORARIA—						
Travelling allowance				12,950		12,000
Travelling allowance				..		2,000
Allowance to medical officers .. *Charged* ..				*350*		*400*
Total.. { Voted ..			16,040	12,950	13,000	14,000
Total.. { *Charged* ..			*392*	*350*	*350*	*400*
4. CONTINGENCIES—						
Non-contract			2,244	2,200	2,150	2,200
Total, 1 to 4 .. { Voted ..			72,266	71,009	65,650	73,677
Total, 1 to 4 .. { *Charged* ..			*392*	*350*	*350*	*400*
5. *Deduct*—SHARE DEBITABLE TO STEAM BOILERS (i.e., two-thirds) { Voted ..			48,177	47,339	43,766	49,118
5. *Deduct*—SHARE DEBITABLE TO STEAM BOILERS (i.e., two-thirds) { *Charged* ..			*262*	*234*	*234*	*267*
TOTAL, INSPECTOR OF FACTORIES { Voted ..			24,089	23,670	21,884	24,559
TOTAL, INSPECTOR OF FACTORIES { *Charged* ..			*130*	*116*	*116*	*133*

D—ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
PAY OF ESTABLISHMENT —3 (1—35)..	..	492		552
Deduct—Contribution from the Government of India		35		..
TOTAL, ADMINISTRATION OF THE INDIAN PARTNERSHIP ACT, 1932 ..	..	457	500	552

E—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS

CHARGES IN CONNEXION WITH ANCIENT MANUSCRIPTS	3,075	3,075	3,000	3,075

F—CHARGES IN ENGLAND

EXPENDITURE BY HIGH COMMISSIONER—				
Leave salaries and deputation pay (voted)	..	4,800	4,880	..
Loss or gain by exchange—(voted)	..	..	—26	..
TOTAL, CHARGES IN ENGLAND (VOTED) ..	..	4,800	4,854	..

GRANT No. 23

EXPENDITURE ON PUBLIC WORKS MET FROM REVENUE

(HEAD OF ACCOUNT : 50—CIVIL WORKS—WORKS OUTLAY)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenditure on PUBLIC WORKS CHARGED TO THE REVENUE ACCOUNT

Voted : Rupees forty-one lakhs, fifty-six thousand, one hundred and ninety-one.

Charged : Rupees one lakh, twenty-eight thousand, three hundred and eighty-three

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF PUBLIC WORKS (BUILDINGS AND ROADS BRANCH) :

	Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
	Rs.	Rs.	Rs.	Rs.
A—GENERAL ADMINISTRATION—BUILDINGS—HEAD OF PROVINCE	15,454	*51,000*	*51,000*	*24,692*
B—GENERAL ADMINISTRATION—REPAIRS—HEAD OF PROVINCE	1,13,399	*1,07,710*	*1,07,700*	*1,03,691*
Total, A and B { Voted ..	1,28,853	..	..	..
Total, A and B { *Charged* ..	..	*1,58,710*	*1,58,700*	*1,28,383*
Voted				
C—BUILDINGS—ORIGINAL WORKS—				
1. General Administration	51,878	1,16,995		83,856
2. Agriculture	..	..		..
3. Scientific departments	..	..		..
4. Industries	..	..		..
5. Education	..	20,000		20,000
6. Civil Works	16,873	37,238		22,500
7. Printing	385	500		500
8. Public Health	..	..		..
9. Administration of Justice	274	21,000		23,619
10. Jails	..	..		..
11. Registration	..	..		..
12. Excise	..	..		..
13. Land Revenue	..	..		..
14. Police	44,105	2,69,300		1,92,095
15. Medical	..	..		..
16. Miscellaneous departments	..	..		..
Total, C ..	1,13,515	4,65,033	3,51,000	3,42,570

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
D—COMMUNICATIONS—ORIGINAL WORKS—				
1. Roads	2,60,551	1,11,664		1,71,411
2. Boat-bridges and ferries	3,130	3,000		3,000
3. Accommodation for travellers	948	1,000		1,000
4. Stone mahal works	..	..		..
5. Other items	..	..		..
Total, D ..	2,64,629	1,15,664	1,05,000	1,75,411
E—MISCELLANEOUS WORKS	43,847	39,500	51,000	36,516
F—REPAIRS—BUILDINGS	1,62,934	1,61,624	1,70,000	1,69,587
G—REPAIRS—COMMUNICATIONS—				
1. Ordinary	26,09,073	27,24,245		27,58,074
2. Lump provision for special repairs ..	4,84,722	4,85,000		4,92,500
Total, G ..	30,93,795	32,09,245	32,53,000	32,50,574
H—REPAIRS—MISCELLANEOUS	50,054	47,846	54,000	48,334
I—TOOLS AND PLANT	65,790	86,500	69,455	93,199
J—STOCK AND OTHER SUSPENSE ACCOUNTS	—1,38,525	40,000	40,000	40,000
K—RE-GRANT OF LAPSES		50,000	50,000	80,000
Deduct—Probable lapses		50,000	50,000	80,000
Total, Voted ..	37,84,892	41,65,412	40,93,455	41,56,191
GRAND TOTAL — Voted ..	37,84,892	41,65,412	40,93,455	41,56,191
GRAND TOTAL — *Charged* ..	..	*1,58,710*	*1,58,700*	*1,28,383*

II—DETAILS of the foregoing : *See* pages 191 to 193.

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—GENERAL ADMINISTRATION—BUILDINGS—				
Head of Province—				
Original Works—				
Construction of a residence for the Secretary to the Governor at Lucknow. (*Estimate Rs.33,692*) ..		*30,000*		*3,692*
Lump provision for works in connexion with Government Houses at the disposal of the Chief Engineer		*21,000*		*21,000*
B—GENERAL ADMINISTRATION—REPAIRS—				
Head of Province—				
Ordinary repairs		*47,345*		*47,873*
Special repairs		*4,000*		*4,000*
Maintenance charges		*56,265*		*51,818*
Total, A and B { Voted ..	1,28,853	..	..	..
Total, A and B { *Charged* ..	..	*1,58,710*	*1,58,700*	*1,28,383*
Voted				
C—BUILDINGS—ORIGINAL WORKS—				
1. General Administration—				
Purchasing certain plots of land in Meerut Cantonment for the construction of a tahsil building, a new court house for honorary magistrates and quarters for deputy collectors, etc. (Estimate Rs.60,000)		20,000		..
Construction of a new tahsil building and quarters at Mirzapur. (Estimate Rs.56,351)		26,995		8,856
Construction of a new tahsil building at Bareilly (estimate Rs.40,000 approximate)		..		20,000
Lump provision for petty and minor works at the disposal of the Chief Secretary to Government for Secretariat and other buildings ..		25,000		10,000
Lump provision for minor works at the disposal of the Secretary, Board of Revenue		45,000		45,000
2. Agriculture		..		..
3. Scientific Department		..		..
4. Industries		..		..
5. Education—				
Lump provision for minor works at the disposal of the Director of Public Instruction		20,000		20,000
6. Civil Works—				
Lump provision at the disposal of the Chief Engineer for petty and minor works—				
(i) Public Works residential buildings ..		5,000		5,000
(ii) Public Works non-residential buildings		28,238		14,000
(iii) Monuments		2,500		2,500
Lump provision at the disposal of the Secretary, Public Works Department, for losses on stock..		1,500		1,000
7. Printing—				
Lump provision for petty works at the disposal of the Chief Engineer		500		500
8. Public Health				..
9. Administration of Justice—				
Lump provision for minor works at the disposal of the Registrar, High Court of Judicature at Allahabad		10,000		7,500
Lump provision for petty works at the disposal of the Registrar, High Court of Judicature at Allahabad		1,000		1,000
Construction of a block of two additional court rooms for Munsifs and a form room in the Civil Court compound at Saharanpur. (Estimate Rs.26,000 approximate).		10,000		10,000
Extension of the record room in the Civil Courts, Bahraich (Estimate Rs.5,119 approximate) ..		..		5,119
10. Jails		..		..
11. Registration		..		..
12. Excise		..		..
13. Land Revenue		..		..
14. Police—				
Lump provision for minor works at the disposal of the Inspector General of Police. { Recurring ..		45,000		45,000
Lump provision for minor works at the disposal of the Inspector General of Police. { Non-recurring ..		40,000		40,000
Abandonment of twenty police outposts, construction of two new police outposts and remodelling and extension of nine police stations and outposts in Lucknow		..		..
Construction of a new police station at Ferozabad, Agra District. (Estimate Rs.45,513 approximate)		15,000		24,000
Construction of a new police station at Shergarh, Muttra District. (Estimate Rs.20,820) ..		16,820		7,000
Construction of a new police station at Adampur, Benares District. (Estimate Rs.92,500 approximate)		25,000		..
Construction of a new police station at Mansurganj, Gorakhpur District. (Estimate Rs.22,529)		15,414		1,000
Construction of a new police station at Lar Salimpur, Gorakhpur District. (Estimate Rs. 22,193)		11,954		700
Carried over ..		3,64,921		2,68,175

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Brought forward ..		3,64,921		2,68,175
Construction of a new police station at Turkulwa, Gorakhpur District. (Estimate Rs.21,518) ..		16,395		1,000
Construction of a new police station at Madhuban, Azamgarh District. (Estimate Rs.33,127)		23,127		4,373
Construction of a new police station at Mau Ranipur, Jhansi District. (Estimate Rs.31,057)		15,000		4,057
Construction of a new police station at Pachperwa, Gonda District. (Estimate Rs.23,180)		17,025		870
Allahabad Kotwali scheme		..		20,000
Additions to and alterations in the Colvin Free School building to be converted into the Kotwali for Allahabad (Estimate Rs.1,38,570 approximate)		28,570		..
Adjustment of the cost of construction of a new police station at Sisamau in the Cawnpore District. (Estimate Rs.44,095)		..		44,095
15. Medical		..		..
16. Miscellaneous Departments		..		..
Total, C ..	1,13,515	4,65,033	3,51,000	3,42,570
D—COMMUNICATIONS—ORIGINAL WORKS—				
1. Road—Metalled—				
Construction of a road from the Alaknanda bridge near Badrinath to a point opposite Mana village in Garhwal		..		..
Reconstructing with stone metal and painting miles 843—872 (Bulandshahr-Ghaziabad section) of the Grand Trunk Road, Meerut Division. (Estimate Rs.2,92,269) ..		26,000		6,000
Regirdering the Rind Nadi bridge in miles 64 furlong 6 of the Lucknow-Jhansi road, Cawnpore District. (Estimate Rs.51,911 approximate) ..		..		51,911
Providing OGEE falls across the Darer Sarna and Chakratta Raos on the Dehra-Dhaki I-A Provincial road, Dehra Dun District. (Estimate Rs.64,084 approximate)		..		32,000
Lump provision for petty and minor works at the disposal of the Chief Engineer		84,164		60,000
Roads—Unmetalled—				
Constructing a steel suspension bridge at Daya in mile 175 of the Hardwar-Badrinath II-A Provincial road, Garhwal District. (Estimate Rs.32,018)		..		20,000
Lump provision for the entertainment of staff for the preparation of programme of famine relief works at the disposal of the Chief Engineer		1,500		1,500
2 Boat-bridges and ferries—				
Lump provision for petty and minor works at the disposal of the Chief Engineer		3,000		3,000
3. Accommodation for travellers—				
Lump provision for petty works at the disposal of the Chief Engineer		1,000		1,000
4. Stone mahal works		..		..
5. Other items		..		..
Total, D ..	2,64,629	1,15,664	1,05,000	1,75,411
E—MISCELLANEOUS WORKS—				
Lump provision for minor and petty works at the disposal of the Chief Engineer		24,000		24,516
Providing a water supply along the pilgrim route, Garhwal District. (Estimate Rs.17,986) ..		..		12,000
Protective works at Gorakhpur. (Estimate Rs.74,298)		15,500		..
Total, E ..	43,847	39,500	51,000	36,516
F—REPAIRS—BUILDINGS—				
Maintenance and repairs		1,40,279		1,48,286
Water-tax charges		7,608		7,564
Special repairs		11,937		11,937
Quadrennial repairs		1,800		1,800
Total, F ..	1,62,934	1,61,624	1,70,000	1,69,587
G—REPAIRS—COMMUNICATIONS—				
1. Ordinary—				
Metalled roads		23,88,480		24,18,136
Unmetalled roads		1,02,777		1,77,777
Boat-bridges and ferries..		1,47,767		1,47,767
Accommodation for travellers		7,616		7,649
Arboriculture		47,359		48,070
Stone mahal quarry roads, Mirzapur ..		30,246		28,675
2. Lump provision for special repairs		4,85,000		4,92,500
Total, G ..	30,93,795	32,09,245	32,53,000	32,50,574

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
H—REPAIRS—MISCELLANEOUS—				
Improvements to towns		6,025		6,250
Water-supply		17,398		17,398
Sewerage and drainage		23,709		23,972
Miscellaneous		414		414
Maintenance of bench marks		300		300
TOTAL, H ..	50,054	47,846	54,000	48,334
I—TOOLS AND PLANT—				
Pro rata debit of tools and plant charges ..	65,790	86,500	69,455	93,199
J—STOCK AND OTHER SUSPENSE ACCOUNTS—				
Stock		..		..
London stores—				
(i) Charges—				
(*a*) Charges in England		..		..
(*b*) Indian charges		..		..
(ii) Deduct credits by transfer to work or stock				
Other suspense accounts		40,000		40,000
Total, J ..	—1,38,525	40,000	40,000	40,000
K—RE-GRANT OF LAPSES		50,000	50,000	80,000
Deduct—Probable lapses		50,000	50,000	80,000
TOTAL, VOTED ..	37,84,892	41,65,412	40,93,455	41,56,191
TOTAL, WORKS OUTLAY { Voted	37,84,892	41,65,412	40,93,455	41,56,191
TOTAL, WORKS OUTLAY { *Charged* ..	..	*1,58,710*	*1,58,700*	*1,28,383*

GRANT No. 24

IMPROVEMENT OF COMMUNICATIONS (FINANCED FROM CENTRAL ROAD DEVELOPMENT ACCOUNT)

(HEAD OF ACCOUNT : 50—CIVIL WORKS—WORKS OUTLAY)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on IMPROVEMENT OF COMMUNICATIONS FINANCED FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.

Voted : Rupees nine lakhs, fifty thousand, six hundred and eighty-two.

II—SUB-HEADS under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT (BUILDINGS AND ROADS BRANCH) :

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—COMMUNICATIONS				
(i) ORIGINAL WORKS—				
1. Reconstruction of the Mirzapur-Jaunpur road, Jaunpur District (Estimate Rs.1,65,382)		40,000		40,000
2. Metalling Allahabad-Rewah road, Allahabad District (Estimate Rs.3,88,367) ..		2,74,942		1,35,000
3. Raising and metalling the old Moghul road from Bhognipur to Etawah border, Cawnpore District (Estimate Rs.2,22,667)		70,000		1,00,000
4. Raising and metalling Bhognipur-Kora Jahanabad road, Cawnpore District (Estimate Rs.4,41,760)		1,40,000		1,00,000
5 Raising and metalling the road from Kora Jahanabad to Bindki and thence to Grand Trunk road, mile 592, Fatehpur District (Estimate Rs.2,78,441)		1,39,745		96,880
6. Metalling Debiapur-Phaphund-Auraiya road, Etawah District (Estimate Rs.82,330) ..		30,900		26,389
Carried over ..		6,95,587		4,98,269

A—COMMUNICATIONS	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(i) ORIGINAL WORKS—				
Brought forward		6,95,587		4,98,269
7. Constructing a bridge over the Sai river on Mirzapur-Jaunpur road, Jaunpur District (Estimate Rs.1,55,470)		1,05,470		25,000
8. Reconstructing Sikandrabad-Dankaur railway feeder road, Bulandshahr District (Estimate Rs.51,673)		29,673		7,788
9. Reconstructing the Muttra-Gokul-Baldeo road, Muttra District (Estimate Rs.1,36,895)		93,000		20,395
10. Constructing Nandgaon-Kaman road (U. P. portion) Muttra District (Estimate Rs.35,856)		15,000		12,653
11. Constructing a road overbridge at the level crossing near Rosa Junction on the Lucknow-Bareilly road, Shahjahanpur District (Estimate Rs.37,470) ..		7,470		..
12. Reconstruction of Gonda-Balrampur road, Gonda District (Estimate Rs.93,762) ..		30,000		27,862
13. Reconstructing Benares-Ghazipur road, in Benares and Ghazipur Districts (Estimate Rs.1,08,706)		30,000		50,000
14. Reconstruction of the feeder road to the Civil aerodrome at Bamrauli, Allahabad District (Estimate Rs.7,000) ..		7,000		..
15. Purchase of two core cutting machines (Estimate Rs.8,100)		8,100		..
16. Reconstructing miles 498 to 500 of the Grand Trunk road, with cement concrete, Allahabad District (Estimate Rs.1,54,386 approximate)		60,000		..
17. Construction of Amroha-Bijnor road in the Moradabad and Bijnor Districts. (Estimate Rs.8,68,884 approximate) ..		1,50,000		3,00,000
TOTAL, ORIGINAL WORKS ..	18,11,616	12,31,300	9,38,000	9,41,947
(ii) REPAIRS—Kosi Nandgaon-Barsana road, Muttra District		8,735	8,000	8,735
(iii) Tools and plant		..	..	..
Re-grant of lapses		40,000	32,000	40,000
Deduct—Probable lapses		40,000	32,000	40,000
GRAND TOTAL ..	18,11,616	12,40,035	9,46,000	9,50,682

GRANT No. 25

CHARGES ON PUBLIC WORKS ESTABLISHMENT

(HEADS OF ACCOUNT : 50 AND 81—CIVIL WORKS—PUBLIC WORKS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on PUBLIC WORKS ESTABLISHMENT

Voted : Rupees nine lakhs, eighty-two thousand, three hundred and forty-three.

Charged : Rupees two lakhs, thirty-nine thousand and twenty-five.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF PUBLIC WORKS (BUILDINGS AND ROADS BRANCH) :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—DIRECTION CHARGES—					
1. Pay of officers ..	Voted ..	69,535	63,880	62,500	50,100
	Charged ..	*1,01,654*	*1,07,250*	*1,08,800*	*85,825*
2. Pay of establishment ..	.. ..	1,83,921	1,85,046	1,85,800	1,67,286
3. Allowances and honoraria	Voted ..	7,020	6,260	6,260	4,700
	Charged ..	*7,316*	*8,250*	*9,250*	*5,400*
4. Contingencies ..	.. ..	16,659	15,879	15,900	13,700
5. Board of Examiners (Electricity)	Voted ..	2,695	1,826	2,800	..
	Charged ..	*1,672*	*1,300*	*1,300*	..
TOTAL, A ..	Voted ..	2,79,830	2,72,891	2,73,260	2,35,786
	Charged ..	*1,10,642*	*1,19,800*	*1,19,350*	*91,225*
B—CHARGES ON CONSTRUCTION—					
1. Pay of officers ..	Voted ..	2,16,790	2,19,190	2,14,000	2,09,582
	Charged ..	*93,963*	*1,12,500*	*1,08,700*	*77,800*
2. Pay of establishment ..	.. ..	3,68,413	3,90,178	3,80,000	4,04,075
3. Allowances and honoraria	Voted ..	1,15,959	1,15,500	1,10,000	1,07,400
	Charged ..	*16,657*	*22,500*	*17,500*	*15,000*
4. Contingencies	.. .. ..	36,042	39,000	36,000	36,000
TOTAL, B ..	Voted ..	7,37,204	7,63,868	7,40,000	7,57,057
	Charged ..	*1,10,620*	*1,35,000*	*1,26,200*	*92,800*

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
C—CHARGES IN ENGLAND ..	Voted ..	..	..	2,706	12,000
	Charged ..	*58,965*	*40,600*	*38,042*	*55,000*
TOTAL, A TO C	Voted ..	10,17,034	10,36,759	10,15,966	10,04,843
	Charged ..	*2,80,227*	*2,92,400*	*2,83,592*	*2,39,025*
D—*DEDUCT*—ON ACCOUNT OF ESTABLISHMENT FOR SERVICES RENDERED TO—					
(*a*) Deposit works		7,808	8,000		16,000
(*b*) Other private bodies or individuals ..		3,949	4,000		4,000
(*c*) Other departments of Local Government ..		2,464	2,500		2,500
TOTAL ..		14,221	14,500	18,000	22,500
E—BOARD OF TRAFFIC AND COMMUNICATIONS.	Voted ..	..	7,426	4,900	..
	Charged ..	..	*3,200*	*1,700*	..
GRAND TOTAL	Voted ..	10,02,813	10,29,685	10,02,866	9,82,343
	Charged ..	*2,80,227*	*2,59,600*	*2,85,292*	*2,39,025*
DISTRIBUTION OF GRAND TOTAL—					
(i) DEBITABLE TO ORDINARY REVENUE ACCOUNT (HEAD 50)	Voted ..	9,29,227	9,00,444	6,96,975	6,84,935
	Charged ..	*2,70,942*	*2,69,253*	*2,09,292*	*1,76,285*
(ii) DEBITABLE TO CENTRAL ROAD DEVELOPMENT ACCOUNT (HEAD 50) ..	Voted ..	44,699	59,525	52,000	56,000
	Charged ..	*1,239*	*5,500*	*4,000*	*4,000*
(iii) DEBITABLE TO CAPITAL ACCOUNT (HEAD 81) ..	Voted ..	28,887	69,716	2,53,891	2,41,408
	Charged ..	*8,046*	*20,847*	*72,000*	*58,740*

II—DETAILS of the foregoing : *See* pages 199 and 200.

	Numbers, 1937-38	Numbers, 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
A—DIRECTION CHARGES						
1. PAY OF OFFICERS—						
Assistant Secretary (900—50—1,100)	1	1		13,200		11,600
Superintendents (450—40—650)	5	5		35,980		35,500
Chief Engineer (2,750—125—3,000)	*1*	*1*		*34,000*		*35,125*
Superintending Engineers (1,750—100—2,150) ..	*2*	*2*		*48,400*		*50,700*
Electric Inspector to Government (1,850—100—2,150)	*1*	..		*24,850*		..
Assistant Electric Inspector to Government (375—50—975)	1	..		11,700		..
Leave salary				3,000		3,000
TOTAL .. Voted ..			69,535	63,880	62,500	50,100
TOTAL .. *Charged* ..			*1,01,654*	*1,07,250*	*1,08,800*	*85,825*
2. PAY OF ESTABLISHMENT—						
Assistants and clerks (30—360)	67	62		1,43,232		1,37,532
Computors and draftsmen (50—300)	15	13		28,512		24,876
Electric overseers (80—227)	4	..		7,344		..
Servants (9—19)	40	32		5,958		4,878
TOTAL ..			1,83,921	1,85,046	1,85,800	1,67,286
3. ALLOWANCES AND HONORARIA—						
Hill journey charges (Voted)— Travelling allowance; House rent allowances; Allowances to peons				1,680		2,700
Travelling allowance .. Voted ..				4,580		2,000
Travelling allowance .. *Charged* ..				*8,250*		*5,400*
Cost of passages (*Charged*)				..		..
TOTAL .. Voted ..			7,020	6,260	6,260	4,700
TOTAL .. *Charged* ..			*7,316*	*8,250*	*9,250*	*5,400*
4. CONTINGENCIES—						
Contingencies				14,879		12,700
Tour charges				1,000		1,000
TOTAL ..			16,659	15,879	15,900	13,700
5. CHARGES ON ACCOUNT OF BOARD EXAMINERS—						
Pay of establishment —						
Electric overseer (60—160)	..	1	..	..		..
Clerks (30—55)	2	2	..	876		..
Allowances— Voted			2,695	200		..
Allowances— *Charged*			*1,672*	*1,300*		..
Contingencies—Voted			..	750		..
TOTAL .. Voted ..			2,695	1,826	2,800	..
TOTAL .. *Charged* ..			*1,672*	*1,300*	*1,300*	..
TOTAL, A—DIRECTION CHARGES Voted ..			2,79,830	2,72,891	2,73,260	2,35,786
TOTAL, A—DIRECTION CHARGES *Charged* ..			*1,10,642*	*1,16,800*	*1,19,350*	*91,225*
B—CHARGES ON CONSTRUCTION—						
1. PAY OF OFFICERS—						
Executive Engineers (375—1,375)	*8*	*6*		*1,08,900*		*77,800*
Overseas pay to be drawn in India				*3,600*		..
Executive and Assistant Executive Engineers (300—1,000)	5	8		34,325	..	46,650
Assistant Engineers (200—750)	25	24		1,49,190		1,39,212
Temporary Assistant Engineers (200—15—380—20—500—25—650)	6	6		24,995		23,720
Sub-Engineers (360—30—540)	2	..		10,680		..
TOTAL .. Voted ..			2,16,790	2,19,190	2,14,000	2,09,582
TOTAL .. *Charged* ..			*93,963*	*1,12,500*	*1,08,700*	*77,800*
2. PAY OF ESTABLISHMENT—						
Upper Subordinates (200—15—260—20—300—20—340)	9	9		29,820		31,720
Overseers and sub-overseers (60—227)	74	71		1,50,586		1,49,967
Petty Executive establishment (10½—227) ..	9	10		6,834		7,188
Accountants and clerks (25—300)	108	106		1,10,974		1,09,200
Computors and draftsmen (40—227)	30	30		44,676		45,900
Servants (9—16)	109	108		14,004		13,860
Special pay				360		360
Temporary staff for execution of minor works and providing technical assistance to Civil Departments overseers and clerks (25—160) ..	20	19		10,340		11,216
Lump provision for temporary establishment at the disposal of Chief Engineer				22,584		26,664
Lump provision for temporary establishment in connexion with contribution works at the disposal of the Chief Engineer				..		8,000
TOTAL ..			3,68,413	3,90,178	3,80,000	4,04,075

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
3. ALLOWANCES AND HONORARIA—						
Cost of passages (*Charged*)				*4,500*		*2,500*
Charges for free medical treatment (*Charged*) ..				*500*		*500*
Travelling allowance .. *Charged* ..				*17,500*		*12,000*
Travelling allowance .. Voted ..				1,10,600		1,03,300
Compensatory allowance				4,900		4,100
TOTAL .. Voted			1,15,959	1,15,500	1,10,000	1,07,400
TOTAL .. *Charged* ..			*16,657*	*22,500*	*17,500*	*15,000*
4. CONTINGENCIES—						
Contingencies				35,000		32,000
Tour charges				4,000		4,000
TOTAL ..			36,042	39,000	36,000	36,000
TOTAL, B—CHARGES ON CONSTRUCTION. Voted ..			7,37,204	7,63,868	7,40,000	7,57,057
TOTAL, B—CHARGES ON CONSTRUCTION. *Charged* ..			*1,10,620*	*1,35,000*	*1,26,200*	*92,800*
C—CHARGES IN ENGLAND						
EXPENDITURE BY HIGH COMMISSIONER—						
Leave salaries and deputation pay .. Voted ..			..	..	2,720	12,000
Leave salaries and deputation pay .. *Charged* ..			*38,106*	*8,600*	*13,440*	*28,000*
Sterling overseas pay .. .. Voted ..			..	..	..	..
Sterling overseas pay .. .. *Charged* ..			*21,174*	*32,000*	*24,800*	*27,000*
Loss or gain by exchange Voted			..	..	—14	..
Loss or gain by exchange *Charged*			*—315*	..	*—198*	..
TOTAL, C—CHARGES IN ENGLAND .. Voted ..			..	..	2,706	12,000
TOTAL, C—CHARGES IN ENGLAND .. *Charged* ..			*58,965*	*40,600*	*38,042*	*55,000*
TOTAL, A to C .. .. Voted ..			10,17,034	10,36,759	10,15,966	10,04,843
TOTAL, A to C .. .. *Charged* ..			*2,80,227*	*2,92,400*	*2,83, 592*	*2,39,025*
D—DEDUCTION ACCOUNT OF ESTABLISHMENT FOR SERVICES RENDERED TO—						
(*a*) Deposit works			7,808	8,000	..	16,000
(*b*) Other private bodies or individuals ..			3,949	4,000	..	4,000
(*c*) Other departments of local Government .			2,464	2,500	..	2,500
TOTAL ..			14,221	14,500	18,000	22,500
E—BOARD OF TRAFFIC AND COMMUNICATIONS						
1. PAY OF OFFICERS—						
Special pay of Secretary (100) .. *Charged* ..			..	*1,200*		..
2. PAY OF ESTABLISHMENT—						
Clerk and servant (10½—150)	..		..	1,926		..
3. ALLOWANCES AND HONORARIA—						
Travelling and other allowances .. Voted ..			..	4,000		..
Travelling and other allowances .. *Charged* ..			..	*2,000*		..
4. CONTINGENCIES			..	1,500		..
TOTAL, E .. Voted ..			..	7,426	4,900	..
TOTAL, E .. *Charged* ..			..	*3,200*	*1,700*	..
			..	..	..	..
GRAND TOTAL .. Voted ..			10,02,813	10,29,685	10,02,866	9,82,343
GRAND TOTAL .. *Charged* ..			*2,80,227*	*2,95,600*	*2,85,292*	*2,39,025*

GRANT No. 26

GRANTS-IN-AID OF CIVIL WORKS

(HEAD OF ACCOUNT : 50—CIVIL WORKS—GRANTS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, on account of grants to local bodies for CIVIL WORKS and contribution to Bihar Government

Voted : Rupees one lakh, fifty-two thousand and four.

II—SUB-HEADS under which this grant will be accounted for by the REVENUE DEPARTMENT and the DEPARTMENT OF LOCAL SELF-GOVERNMENT :

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
A—GRANTS-IN-AID OF CIVIL WORKS TO—					
(a) MUNICIPALITIES ..	Recurring ..	2,504	2,504	2,500	2,504
	Non-recurring ..	..	..	..	..
(b) DISTRICT BOARDS ..	Recurring ..	82,241	66,036	66,000	1,04,000
	Non-recurring ..		..	..	44,000
B—CONTRIBUTION TO THE GOVERNMENT OF BIHAR FOR THE MAINTENANCE OF A ROAD IN THE MIRZAPUR DISTRICT ..		1,500	1,500	1,500	1,500
TOTAL ..		86,245	70,040	70,000	1,52,004

GRANT No. 27

FAMINE RELIEF

(HEAD OF ACCOUNT : 54—FAMINE AND TRANSFER FROM FUND FOR REPAYMENT OF ADVANCES)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with FAMINE RELIEF

Voted: Rupees ninety-seven thousand, eight hundred and forty.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT.

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budge estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A.—FAMINE RELIEF (HEAD 54-A)—				
(1) Relief Works—				
(a) Test works and relief	20,053	2,500	2,500	42,500
(b) Maintenance of famine tools and plant ..	658	1,060	1,060	940
Total (1) ..	20,711	3,560	3,560	43,440
(2) Gratuitous Relief	72,993	50,000	50,000	50,000
(3) Miscellaneous—				
(A) Forest hay fodder operations—				
(i) Maintenance and precautionary expenditure—				
(a) Purchase of presses and machinery ..	..	..	..	..
(b) Other	223	1,000	1,000	2,400
(ii) Special fodder scarcity operations—				
(a) Salaries and establishment—				
Pay of officers (*Charged*) ..	..	..	..	..
Pay of establishment	..	..	..	..
Allowances and honoraria (Voted) ..	..	.	..	..
Contingencies	..	..	..	..
(b) Miscellaneous other expenditure—				
Purchase of presses and machinery ..	..	..	..	..
Cost of hay, including freight ..	7,880	..	..	..
Expenditure by collectors on forest hay	646	..	..	..
Railway concession rates	..	5,000	2,000	..
Miscellaneous and reserve	..	..	..	..
(B) Other operations	715	2,000	2,000	2,000
Total (3) .. Voted ..	9,464	8,000	5,000	4,400
Total, A .. Voted ..	1,03,168	61,560	58,560	97,840
B.—TRANSFER TO FAMINE RELIEF FUND (HEAD 54-B) —*Charged*	..	*2,65,000*	*2,65,000*	..
GRAND TOTAL .. Voted ..	1,03,168	61,560	58,560	97,840
GRAND TOTAL .. *Charged* ..	..	*2,65,000*	*2,65,000*	..
Transfer from Famine Relief Fund—Repayment of loans from Central Government ..	..	*95,000*	*95,000*	*1,00,000*

NOTE—The following table sets out the position of the Fund according to the revised estimate for 1937-38 and the budget estimate for 1938-39 :

Details	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.
1. Opening balance	—12,518	21,222
2. Assignment	2,65,000	..
3. Interest on balances	1,87,300	1,94,900
4. Recoveries of famine expenditure	..	..
Total ..	4,52,300	1,94,900
TOTAL, RECEIPTS ..	4,39,782	2,16,122
5. Charges on Famine Relief	..	..
6. Withdrawals from the Famine Relief Fund	1,53,560	1,97,840
7. Investment account	2,65,000	..
8. Closing balance	21,222	18,282

GRANT No. 28

SUPERANNUATION ALLOWANCES AND PENSIONS

(HEAD OF ACCOUNT : 55—SUPERANNUATION ALLOWANCES AND PENSIONS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with SUPERANNUATION ALLOWANCES AND PENSIONS

Voted : Rupees seventy-two lakhs, thirty-eight thousand, six hundred and fifty.

Charged : Rupees twenty-four lakhs, sixty-one thousand, eight hundred and ninety.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT

		Actuals, 1936–37	Budget and supplementary grants, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
		Rs.	Rs.	Rs.	Rs.
A—SUPERANNUATION AND RETIRED ALLOWANCES.	Voted ..	69,14,116	68,25,000	70,50,000	72,00,000
	Charged ..	*1,74,075*	*1,70,000*	*1,75,000*	*1,83,000*
B—COMPASSIONATE ALLOWANCES—					
1. Compassionate allowances	Voted ..	56,062	60,000	60,000	60,000
	Charged ..	..	..	*1,000*	*1,000*
2. Provision for the Compassionate Fund	..	18,598	20,000	20,000	20,000
Provision for the Compassionate fund	..	..	..	..	**10,000**
TOTAL, B	Voted ..	74,660	80,000	80,000	90,000
	Charged ..	..	..	*1,000*	*1,000*
C—GRATUITIES	Voted ..	16,279	17,000	17,000	17,000
	Charged ..	*4,679*	*1,000*	*1,000*	*1,000*
D—DONATIONS TO PROVIDENT FUNDS.	Voted ..	..	..	..	..
	Charged ..	*11,296*	*12,000*	*12,400*	*12,000*
E—COVENANTED CIVIL SERVICE PENSIONS ..	*Charged* ..	*28,515*	*31,000*	*31,000*	*31,000*
F—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES AND FOR POLITICAL CONSIDERATIONS ..	*Charged* ..	..	*13,800*	*7,600*	*13,300*
G—CHARITABLE ALLOWANCES..	*Charged* ..				
H—CHARGES IN ENGLAND—					
EXPENDITURE BY SECRETARY OF STATE					
Other charges—					
Portion of pensions of military officers.	Voted ..	16,514	..	..	..
	Charged ..	*1,99,778*	*2,10,000*	*2,10,000*	*2,12 000*
EXPENDITURE BY HIGH COMMISSIONER					
Other charges—					
General ..	Voted ..	2,57,832	3,00,000	2,68,000	2,80,000
Indian Civil Service annuities	*Charged* ..	*19,13,424*	*20,60,000*	*19,84,000*	*20,60,000*
Loss or gain by exchange ..	Voted ..	—1,494	..	—1,390	..
	Charged ..	*—11,481*	..	*—11,369*	..
TOTAL H ..	Voted ..	2,72,852	3,00,000	2,66,610	2,80,000
	Charged ..	*21,01,721*	*22,70,000*	*21,82,631*	*22,72,000*
I—DEDUCTIONS ON ACCOUNT OF COMMERCIAL DEPARTMENTS.	Voted ..	3,07,520	3,25,164	3,25,164	3,48,350
	Charged ..	*68,939*	*58,504*	*58,504*	*51,410*
GRAND TOTAL ..	Voted ..	69,70,387	68,96,836	70,88,446	72,38,650
	Charged ..	*22,51,347*	*24,39,296*	*23,52,127*	*24,61,890*
J—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL	*Charged* ...	*†5,77,448*	*† 6,63,000*	*†6,40,765*	**7,17,828*
K—RE-PAYMENT OF GRATUITIES CHARGED TO HEAD 85	Voted ..	†13,963	†18,000	†16,581	†16,422
	Charged ..	*†5,470*	*†5,500*	*†5,471*	*†3,189*

* The figure, which is excluded from the total, consists of (1) Rs. 4,56,242 for principal and (2) Rs. 2,61,586 for interest. The latter is included in charged appropriation on pages 67-68 and the former appears as a deduct entry in Grant No. 33.

† Excluded from total.

GRANT No. 29

STATIONERY AND PRINTING

(HEADS OF ACCOUNT—56—STATIONERY AND PRINTING AND PRESS DEPRECIATION FUND

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on the STATIONERY AND PRINTING

Voted : Rupees fourteen lakhs, fifty-three thousand, four hundred and fifty-five.

Charged : Rupees seventeen thousand, five hundred and fifty.

II—SUB-HEADS under which this grant will be accounted for by the DEPARTMENT OF STATIONERY AND PRINTING.

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
I—PRINTING					
A—JAIL PRESS		1,931	2,160	2,000	2,160
B—GOVERNMENT PRESS—					
1. Pay of officers ..	Voted ..	16,412	13,420	16,420	13,900
	Charged ..	*10,800*	*10,800*	*10,800*	*10,800*
2. Pay of establishment		3,50,741	3,55,859	3,66,000	3,66,552
3. Allowances and honoraria	Voted ..	28,484	18,000	34,000	22,700
	Charged .	*848*	*900*	*900*	*800*
4. Contingencies		2,18,714	1,66,900	2,15,000	2,28,700
5. Provision for depreciation		44,606	45,000	45,000	47,000
6. Renewals and replacements from depreciation fund		35,260	19,500	19,500	19,500
7. *Deduct*—Amount transferred from depreciation fund		35,260	19,500	19,500	19,500
8. *Deduct*—Cost of English stores		—8,532	..	..	..
9. Mechanical Branch		10,406	10,178	10,200	10,528
10. Type foundry		1,931	2,438	2,500	2,411
11. Publishing branch		16,828	16,904	17,000	17,717
12. Form Store branch		16,712	16,241	16,000	15,931
TOTAL, B ..	Voted ..	6,96,302	6,44,940	7,22,120	7,25,439
	Charged ..	*11,648*	*11,700*	*11,700*	*11,600*

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
C—PRINTING AT PRIVATE PRESSES ..	12,338	8,000	98,000	47,000
II—STATIONERY				
D—STATIONERY OFFICES AND STORES. Voted ..	9,265	9,616	9,525	9,856
Charged ..	*1,948*	*1,950*	*1,950*	*1,950*
E—PURCHASE OF STATIONERY STORES ..	5,26,137	4,15,000	6,67,328	5,65,000
F—DISCOUNT ON PLAIN PAPER USED WITH STAMPS	8,644	9,000	8,500	8,000
G—PURCHASE OF PLAIN PAPER USED WITH STAMPS	35,698	44,000	42,000	39,000
H—CHARGES IN ENGLAND .. Voted ..	31,294	60,240	27,098	52,000
Charged ..	*3,977*	*4,000*	*3,979*	*4,000*
I—WORKS	4,819	4,800	5,800	5,000
GRAND TOTAL .. Voted ..	13,26,428	11,97,756	15,82,371	14,53,455
Charged ..	*17,573*	*17,650*	*17,629*	*17,550*

III—Details of the foregoing:—*See* pages 209 to 212.

I—PRINTING

A—JAIL PRESS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. Pay of establishment (40—60)	1	1	720	720		720
2. Non-contract contingencies			1,211	1,440		1,440
TOTAL, JAIL PRESS ..			1,931	2,160	2,000	2,160

B—GOVERNMENT CENTRAL PRESS

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1. PAY OF OFFICERS—						
Superintendent .. *Charged (900)*	*1*	1		*10,800*		*10,800*
Superintendent .. Voted				..		..
Deputy Superintendent (300—500)	1	1		4,820		5,060
Assistant Superintendents (200—750) ..	2	2		8,600		8,840
TOTAL .. Voted ..			16,412	13,420	16,420	13,900
TOTAL .. *Charged* ..			*10,800*	*10,800*	*10,800*	*10,800*
2. PAY OF ESTABLISHMENT—						
OPERATIVE						
(*a*) COMPOSING BRANCH—						
Permanent establishment (11-8—50)	73	73		27,550		27,502
Temporary establishment				29,500		28,000
Temporary establishment				..		10,000
Piece-work establishment				66,500		70,000
Prison labour				90		90
(*b*) PRESS AND MACHINE—						
Permanent establishment (11-8—55)	25	25		7,860		7,763
Temporary establishment				17,500		18,000
Prison labour				7,500		7,500
(*c*) DRAWING AND LITHOGRAPHY—						
Permanent establishment (15-8—155)	18	18		11,734		11,223
Temporary establishment				7,500		8,000
(*d*) BINDERY—						
Permanent establishment (11-8—38-8)	22	22		4,408		4,336
Temporary establishment				23,600		24,000
Piece-work establishment				6,200		8,000
Prison labour				4,500		4,250
TOTAL, OPERATIVE ..			2,14,680	2,14,442		2,28,664
BRANCH SUPERVISION						
(*a*) ADMINISTRATION—						
Assistant Superintendent (300—420)	1	1		3,940		2,400
Jail Press Assistant (150—175)	1	1		2,050		2,100
(*b*) COMPOSING BRANCH—						
Permanent establishment (28—155) ..	23	23		13,832		13,958
Temporary establishment				1,700		1,700
Prison labour				270		270
(*c*) PRESS AND MACHINE—						
Permanent establishment (24—155)	3	3		3,228		2,988
Temporary establishment				900		900
Prison labour				100		90
(*d*) DRAWING AND LITHOGRAPHY—						
Permanent establishment (50—75) ..	1	1		732		600
(*e*) BINDERY—						
Permanent establishment (22—155) ..	6	6		3,187		3,193
Temporary establishment ..				1,100		1,000
Prison labour ..				200		200
TOTAL, BRANCH SUPERVISION ..			31,885	31,239		29,399

B—GOVERNMENT CENTRAL PRESS—(*continued*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
AUXILIARIES			Rs.	Rs.	Rs.	Rs.
(*a*) COMPOSING BRANCH—						
Permanent establishment (13-8—38-8) ..	15		15	4,289		3,771
Temporary establishment				8,500		8,500
(*b*) PRESS AND MACHINE—						
Permanent establishment (19)	1		1	228		228
Temporary establishment				1,000		1,000
Prison labour				270		270
(*c*) DRAWING AND LITHOGRAPHY —						
Temporary establishment				115		115
(*d*) BINDERY—						
Permanent establishment (11-8—18)	6		6	1,018		1,030
Temporary establishment				3,800		3,500
Prison labour				270		270
TOTAL, AUXILIARIES ..			18,710	19,490		18,684
READERS						
Permanent establishment (37-8—265) ..	23		23	24,706		24,902
Temporary establishment				10,200		10,200
TOTAL, READERS ..			34,160	34,906		35,102
OTHER ESTABLISHMENT						
(*a*) OFFICE ESTABLISHMENT—						
Clerks (25—350)	39		39	28,074		26,000
Servants (10-8—25)	34		34	5,208		5,298
Temporary establishment				21,500		21,500
(*b*) Dispensary establishment				..		905
TOTAL, OTHER ESTABLISHMENT..			51,306	54,782		53,703
Leave salary	..		..	1,000		1,000
TOTAL, ESTABLISHMENT			3,50,741	3,55,859	3,66,000	3,66,552
3. ALLOWANCES AND HONORARIA—						
Travelling allowance .. Voted ..				3,500		2,500
Travelling allowance .. *Charged* ..				*900*		*800*
Local (hill) allowance				2,500		200
Overtime allowances				12,000		20,000
TOTAL .. Voted ..			28,484	18,000	34,000	22,700
TOTAL .. *Charged* ..			*848*	*900*	*900*	*800*
4. CONTINGENCIES—						
Postage and telegram charges				32,000		40,000
Other non-contract contingencies				40,700		45,000
Purchase of English stores				..		..
Purchase of raw material and stores				60,000		68,000
Customs duty				1,200		1,200
Railway freight on stationery .. .. } Other railway freight charges .. .. }				33,000		40,000
Other supplies and services (Election charges) ..				..		34,500
TOTAL ..			2,18,714	1,66,900	2,15,000	2,28,700

B—GOVERNMENT CENTRAL PRESS—(*concluded*)

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
5. DEPRECIATION FUND—						
Provision for depreciation			44,606	45,000	45,000	47,000
6. Renewals and replacements from the depreciation fund			35,260	19,500	19,500	(*a*)19,500
7. *Deduct*—Amount transferred from the depreciation fund			35,260	19,500	19,500	19,500
8. *Deduct*—Cost of English stores			—8,532	..	..	..
9. MECHANICAL BRANCH—						
Permanent establishment (24—55)	3	3		1,248		1,248
Temporary establishment				8,600		8,600
Overtime allowance				150		500
Prison labour				180		180
Total ..			10,406	10,178	10,200	10,528
10. TYPE FOUNDRY—						
Supervision—						
Foreman (70—100)	1	1		1,200		1,200
Overtime allowance				15		12
Temporary establishment				300		300
Workmen—						
Permanent establishment (13-8—44)	7	7		1,668		1,649
Overtime allowance				80		150
Temporary establishment				1,800		1,600
Prison labour				25		..
Purchase of metals and other material ..				350		500
Deduct—Value of type met from depreciation fund ..				3,000		3,000
Total ..			1,931	2,438	2,500	2,411
11. PUBLISHING BRANCH—						
Permanent establishment (12—160) ..	23	23		11,404		11,717
Temporary establishment				5,500		6,000
Total ..			16,828	16,904	17,000	17,717
12. FORM STORE BRANCH—						
Permanent establishment (10-8—100)	16	16		7,541		7,231
Temporary establishment				7,200		7,200
Prison labour				1,500		1,500
Total ..			16,712	16,241	16,000	15,931
TOTAL—GOVERNMENT PRESS .. Voted ..			6,96,302	6,44,940	7,22,120	7,25,439
TOTAL—GOVERNMENT PRESS .. *Charged* ..			*11,648*	*11,700*	*11,700*	*11,600*
C—PRINTING AT PRIVATE PRESSES ..			12,338	8,000	98,000	47,000

	Rs.
(*a*) Stores (from England)	..
Do. (in India)	15,000
Customs duty .. .. } Freight charges .. .. }	1,500
Cost of type, etc. manufactured in the Press	3,000
Total ..	19,500

II—STATIONERY

D—STATIONERY OFFICES AND STORES

		Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
				Rs.	Rs.	Rs.	Rs
1. PAY OF OFFICERS—							
Special pay to Superintendent (150)	Voted ..				..		..
	Charged ..			..	1,800	..	1,800
TOTAL ..	Voted ..			..	..	..	..
	Charged ..			1,800	1,800	1,800	1,800
2. PAY OF ESTABLISHMENT—							
Clerks (25—250)	..	5			4,980		5,220
Servants (11—14)	..	10			1,536		1,536
Total	..			6,140	6,516	6,500	6,756
3. ALLOWANCES AND HONORARIA ..	Voted ..			14	25	25	25
	Charged ..			148	150	150	150
4. CONTINGENCIES—							
Postage and telegram charges ..	..			..	1,200		1,200
Miscellaneous	..			..	25		25
Railway freight	..			..	500		500
Packing and stores	..			..	600		600
Customs duty	..			..	750		750
Total	..			3,111	3,075	3,000	3,075
Total ..	Voted ..			9,265	9,616	9,525	9,856
	Charged ..			1,948	1,950	1,950	1,950

E—PURCHASE OF STATIONERY STORES

PURCHASE OF STATIONERY		5,26,137	4,15,000	6,67,328	5,65,000

H—CHARGES IN ENGLAND

		Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
EXPENDITURE BY HIGH COMMISSIONER—					
Leave salaries and deputation pay	Voted ..	..	..	..	..
	Charged ..	..	..	..	..
Sterling overseas pay ..	Voted ..	..	..	..	..
	Charged ..	4,000	4,000	4,000	4,000
OTHER CHARGES—					
Stores for India (Voted) ..		31,459	60,240	27,240	12,000
Stores for India (Voted) ..		..	..	..	40,000
Renewals and replacements from the depreciation fund (Voted) ..		..	13,500	27,760	13480
Deduct—Amount transferred from the fund (Voted)		..	13,500	27,760	13480
Loss or gain by exchange ..	Voted ..	—165	..	—142	..
	Charged ..	—23	..	—21	..
TOTAL, CHARGES IN ENGLAND ..	Voted ..	31,294	60,240	27,098	52,000
	Charged ..	3,977	4,000	3,979	4,000

I—WORKS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Maintenance and repairs		4,000		4,000
Maintenance of electric installation ..		800		1,000
TOTAL ..	4,819	4,800	5,800	5,000

GRANT No. 30

MISCELLANEOUS CHARGES

(HEAD OF ACCOUNT : 57 – MISCELLANEOUS CHARGES)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses of a MISCELLANEOUS CHARACTER

Voted : **Rupees nine lakhs, nine thousand, six hundred and eighty-two.**

II—SUB-HEADS under which this grant will be accounted for by MISCELLANEOUS DEPARTMENTS

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—MISCELLANEOUS DURBAR CHARGES, ETC.				
(1) Presents and general charges	1,210	1,200	1,200	..
(2) Travelling allowance	..	300	300	..
TOTAL, A ..	1 210	1,500	1,500	..
B—COST OF BOOKS AND PERIODICALS—PROVINCIAL GRANT	6,754	12,500	10,000	8,000
C—DONATIONS FOR, AND CHARGES ON, CHARITABLE PURPOSES				
(1) Charitable grants	5,100	5,000		5,000
(2) Grant to the Young Men's Christian Association	1,200	1,200		1,200
(3) Grant to the Young Women's Christian Association	840	840		840
(4) Grant to Girls' Friendly Society Hostel ..	960	960		960
(5) Grant to asylums for the blind	4,029	4,029		4,029
(6) Grant to Lady Hardinge Nursery, Mussoorie ..	480	480		480
(7) Maintenance of orphans and foundlings ..	13,044	20,500		18,000
(8) Maintenance of indigent persons (contract) ..	472	450		450
(9) Burial or cremation of paupers	9,616	8,000		8,000
(10) Grant to the Provincial Haj Committee (Recurring)	..	1,000		1,000
(11) Charges on account of European vagrants ..	10,558	8,700		8,700
TOTAL, C ..	46,299	51,159	48,500	48,659
D—COST OF PETTY ESTABLISHMENTS ..	936	936	936	936

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
E—IRRECOVERABLE LOANS WRITTEN OFF ..	4,39,546	30,000	30,000	1,64,000
F—MISCELLANEOUS CONTRIBUTIONS—				
(1) To municipalities.. .. Recurring ..	43,840	45,840		45,840
Non-recurring		21,350		...
(2) To district boards.. .. Recurring .. / Non-recurring	4,92,092	4,90,867		4,90,867
(3) On account of guarantees to the Telegraph department	1,733	3,600		2,000
(4) To the Rohilkhand and Kumaun Railway ..	1,000	1,000		1,000
(5) To the East Indian Railway towards the re-construction of a culvert	75	265		265
(6) On account of abolition of tolls on the Muttra bridge	18,600	18,600		18,600
(7) Charges in connexion with foreign State telegrams	111	500		300
(8) Subsidy to a newspaper for depressed classes	2,400	2,400		..
(9) Contribution to Miss Shepherd's work in India	750	..		..
(10) Grant to the Society for the Prevention of Cruelty to Animals (Lucknow)	..	2,400		2,400
TOTAL, F ..	5,60,601	5,86,822	5,80,000	5,61,272
G—MISCELLANEOUS COMPENSATIONS— Compensation to the Rohilkhand and Kumaun Railway	5,000	..	..	..
H—MISCELLANEOUS AND UNFORESEEN CHARGES—				
(1) Abolition of coolie *utar* in Kumaun ..	24,000	22,600		15,000
(2) Special rewards	2,560	3,000		3,000
(3) Miscellaneous construction and repairs (divisional contract)	2,488	2,650		2,650
(4) Other miscellaneous charges Voted ..	..	2,500		2,500
Charged ..	*9,551*	..		..
(5) Cadetships at the Indian Military Academy	1,700	2,350		2,350
(6) Cost of maintaining accounts of charitable endowments	7,235	7,235		7,235
(7) Demarcation of boundaries between British Territory and Indian States	..	3,500		6,000
(8) Purchase of portraits of Their Majesties ..	..	3,300		..
(9) Cost of survey of waqfs under the U. P. Muslim Waqfs Act, 1936	..	32,000		20,000
(10) Rewards for destruction of wild animals ..	1,905	3,000		3,000
(11) Charges for the treatment of patients at anti-rabic centres	24,119	25,000		25,000
TOTAL, H .. Voted ..	64,007	1,07,135	77,500	86,735
Charged ..	*9,551*	..	..	..
I—CHARGES IN CONNEXION WITH THE CELEBRATION OF HIS MAJESTY'S CORONATION	..	18,500	18,500	..
J—COMMISSIONS OF INQUIRY	714	55,000	40,000	24,000
K—CHARGES IN ENGLAND—(Voted)	68	80	80	80
L—WORKS	14,560	17,407	17,000	16,000
GRAND TOTAL Voted ..	11,39,695	8,81,039	8,24,016	9,09,682
Charged ..	*9,551*	..	..	..

III—DETAILS of sub-heads D, J and K: *See* page 215.

D—PETTY ESTABLISHMENT

	Numbers 1937-38	Numbers 1938-39	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
			Rs.	Rs.	Rs.	Rs.
1. PAY OF ESTABLISHMENT—						
Clerks				..		..
Servants (10-8—15)	7	7		936		936
Leave salary				..		..
Total ..			936	936	936	936
2. CONTINGENCIES—						
Contract			..	..	..	..
TOTAL, PETTY ESTABLISHMENT ..			936	936	936	936

J—COMMISSIONS OF INQUIRY

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
1 Rent and Revenue Committee		25,000		..
2. Committee on Rural Indebtedness		25,000		} 24,000
3. Others		5,000		
Total ..	714	55,000	40,000	24,000

K—CHARGES IN ENGLAND

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
EXPENDITURE BY HIGH COMMISSIONER—				
Other charges—				
Books and periodicals (Voted)	68	80	80	80
TOTAL, CHARGES IN ENGLAND (Voted) ..	68	80	80	80

GRANT No. 31

CONSTRUCTION OF IRRIGATION AND HYDRO-ELECTRIC WORKS NOT MET FROM REVENUE

(EXCLUDING ESTABLISHMENT CHARGES)

(HEAD OF ACCOUNT : 68—CAPITAL OUTLAY ON IRRIGATION AND HYDRO-ELECTRIC WORKS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, for expenditure in India on IRRIGATION AND HYDRO-ELECTRIC WORKS NOT MET FROM REVENUE

Voted : Rupees fifteen lakhs, eighty four thousand and three hundred.

II—SUB-HEADS under which this grant will be accounted for by the IRRIGATION DEPARTMENT :

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS NOT MET FROM REVENUE (HEAD 68-A)—				
(1) PRODUCTIVE WORKS—				
1. Works	60,99,370	47,47,500	47,47,500	6,26,500
2. Tools and plant	1,00,634	40,000	40,000	4,200
3. Suspense (stock)	1,44,491	16,000	16,000	8,500
4. *Deduct*—Receipts on capital account ..	39,930	5,000	5,000	..
5. *Deduct*—Contribution from revenue to wipe off the unproductive capital expenditure on watercourse ..	3,00,000	50,000	50,000	50,000
TOTAL, PRODUCTIVE WORKS NOT MET FROM REVENUE.	60,04,565	47,48,500	47,48,500	5,89,200
(2) UNPRODUCTIVE WORKS—				
1. Works	37,909	30,000	30,000	60,000
2. Tools and plant	948	800	800	1,900
3. Suspense (stock)	..	..	..	..
4. *Deduct*—Receipts on capital account ..	20,876	..	..	..
TOTAL, UNPRODUCTIVE WORKS ..	17,981	30,800	30,800	61,900
TOTAL, A—PRODUCTIVE AND UNPRODUCTIVE WORKS.	60,22,546	47,79,300	47,79,300	6,51,100
B—HYDRO-ELECTRIC SCHEMES NOT MET FROM REVENUE (HEAD 68-A)—				
(1) PRODUCTIVE WORKS—				
1. Hydro-electric schemes	76,90,973	38,39,400	38,10,400	8,93,000
2. Tools and plant	64,358	19,000	19,000	5,200
3. Suspense (stock)	85,944	35,000	64,000	35,000
4. *Deduct*—Receipts on capital account ..	16,314	4,00,000	4,00,000	..
TOTAL, B ..	78,24,961	34,93,400	34,93,400	9,33,200
GRAND TOTAL ..	1,38,47,507	82,72,700	82,72,700	15,84,300

III—Details of the foregoing : *See* pages 218 and 219.

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
OTHER IRRIGATION WORKS				
68-A(1)—PRODUCTIVE IRRIGATION WORKS NOT MET FROM REVENUE				
Works				
Executive Engineer's residence at Agra	..	26,500		..
Sarda Canal	64,997	..		..
Ganges Canal—				
Meerut Distributary Electrification Scheme	6,57,164	..		..
Daurala Distributary Electrification Scheme		12,000		..
Right Akbarpur Distributary Electrification Scheme ..		..		..
Right Bhola Distributary		..		..
Remodelling of the Mat Branch (Estimate Rs.7,80.307) ..		3,12,000		37,800
Construction of drains along the Mat Branch		..		..
Komeri Distributary (Estimate Rs.83,624)		69,000		35,000
Lower Ganges Canal—				
Nadrai Pumping Scheme	5,094	..		..
State tube-wells (Estimate Rs. 1,19,67,000)	47,15,548	31,10,000		3,60,388
Lining of guls	..	..		..
Daurala Sugarcane Tramway	38,135	4,500		..
Ramganga Canal—				
Ban Nadi Pumping Scheme	..	..		..
Gangan Pumping Scheme		..		..
Eastern Jumna Canal—				..
Kishanpur Distributary Scheme	3,108	..		..
Extension of tube-well irrigation in Fyzabad		..		..
Open well electric pumping in Muttra-Agra districts.. ..		..		..
Pumping water into the Ganges Canal		16,500		..
Fyzabad Electricity and Ghogra Pumping Scheme (Estimate Rs. 18,19,491)	6,12,633	11,00,000		93,200
Eastern Grid project	2,691	..		..
Lump sum grant for minor works at Chief Engineer's disposal (Development)	..	25,000		..
Lump sum grant for minor works at Chief Engineer's disposal (Sarda)	..	50,000		25,000
Lump sum grant for minor works at Chief Engineer's disposal (Western Canals)	..	22,000		15,000
Construction of a spur on the Sarda river, Banbasa (Estimate Rs. 1,00,000) (*Non-recurring*)	..	..		60,000
TOTAL, WORKS ..	60,99,370	47,47,500	47,47,500	6,26,500
Proportionate cost of tools and plant	1,00,634	40,000	40,000	4,200
Suspense				
State tube-wells	1,25,863	1,000		8,000
Daurala Sugarcane Tramway..	939	5,000		..
Fyzabad Electricity and Gogra Pumping Scheme	17,689	10,000		500
TOTAL, SUSPENSE ..	1,44,491	16,000	16,000	8,500
Deduct—Receipts on capital account	39,930	5,000	5,000	..
Deduct—Contributions from revenue to meet the unproductive capital expenditure on watercourses	3,00,000	50,000	50,000	50,000
TOTAL, 68-A(1)—PRODUCTIVE WORKS ..	60,04,565	47,48,500	47,48,500	5,89,200
68-A(2)—UNPRODUCTIVE IRRIGATION WORKS NOT MET FROM REVENUE				
Works				
Dun, Ken and Betwa Canals	37,909	..	..	..
Khutgaon Reservoir	..	..	..	..
Belasagar tank	..	..	..	..
Proportionate cost of tools and plant	948	800	800	1,900
Lump sum grant for minor works at Chief Engineer's disposal ..	..	30,000	30,000	60,000
Deduct—Receipts on capital account..	20,876	..	..	..
TOTAL, 68-A(2)—UNPRODUCTIVE WORKS ..	17,981	30,800	30,800	61,900
68-A(1)—PRODUCTIVE WORKS				
Hydro-electric schemes—				
Works (Estimate Rs. 3,02,78,700)	76,90,973	38,39,400	38,10,400	(a)8,93,000
Tools and plant	64,358	19,000	19,000	5,200
Suspense	85,944	35,000	64,000	35,000
Deduct—Receipts on capital account	16,314	4,00,000	4,00,000	..
TOTAL, 68-A(1)—PRODUCTIVE (HYDRO-ELECTRIC) ..	78,24,961	34,93,400	34,93,400	9,33,200

(a) *Vide* details on next page.

	Budget estimate, 1938-39
HYDRO-ELECTRIC SCHEMES—	Rs.
1. Rural lines for tube-well, net work	1,70,000
2. Increasing capacity of grid sub-station	10,000
3. Improving existing lines	1,20,000
4. Chandausi steam station (generating plant, switchgear and transformer)	1,44,000
5. Nirgajni power station (transformers and switchgear)	76,000
6. Nirgajni power station (civil works)	20,000
7. Salawa-Sumera 66 K. V. line and switchgear at each end	73,000
8. Chitaura-Nirgajni 66 K. V. line	11,000
9. Miscellaneous buildings	40,000
10. Supply to Etah, Soron, Marehra and Marechi	77,000
11. Supply to Islamnagar, Bissauli, Bilsi, Aonla and Ujhani	45,000
12. Supply to Tundla	7,000
13. Supply to Brindaban, Gokul, Mahaban, Baldeo and Jagdishpur	20,000
14. Installation of line regulators	10,000
15. Petty works	40,000
16. Reserve for possible debit from I. B. for filling holes below falls and other civil works	30,000
TOTAL, HYDRO-ELECTRIC SCHEMES—WORKS	8,93,000

GRANT No. 32

OUTLAY ON CIVIL WORKS NOT MET FROM REVENUE

(HEAD OF ACCOUNT: 81—CIVIL WORKS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on works debitable to LOAN FUNDS

Voted: Rupees sixteen lakhs, ninety-two thousand and seven hundred.

II—SUB-HEADS under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT:

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39
	Rs.	Rs.	Rs.	Rs.
A—PUBLIC WORKS—WORKS OUTLAY (HEAD 81)—				
(i) ORIGINAL WORKS—BUILDINGS				
General Administration				
1. Extension of the Council House at Lucknow ..	1,68,038	2,75,000		..
2. Construction of seven residences for the Hon'ble Ministers and the Hon'ble Speaker ..	..	..		2,00,000
Medical				
3. Extension of the Nurses' Home in the King George's and Queen Mary's Hospital for Women and Children, Lucknow (Estimate Rs.54,806)..		50,000		4,806
TOTAL, BUILDINGS ..	1,68,038	3,25,000	3,25,000	2,04,806
(ii) ORIGINAL WORKS—COMMUNICATIONS				
4. Road reconstruction, Meerut Division (Estimate Rs.9,78,495)		2,13,000		2,00,000
5. Road reconstruction, Agra Division (Estimate Rs.13,48,179)		3,00,887		4,50,000
6. Road reconstruction, Cawnpore Division (Estimate Rs.7,31,489)		1,86,100		1,70,000
7. Road reconstruction, Lucknow Division (Estimate Rs.11,55,271)		2,83,000		2,82,830
8. Road reconstruction, Bareilly Sub-division (Estimate Rs.3,68,577)		1,00,000		39,699
9. Road reconstruction, Benares Division (Estimate Rs.4,10,412)		1,50,000		37,000
10. Road reconstruction, Fyzabad Division (Estimate Rs.8,42,562)		1,78,000		1,78,000
11. Reconstructing miles 498—500 of the Grand Trunk road (city portion) with cement concrete, Allahabad district (estimate Rs.1,54,386 approximate)		..		1,00,000
TOTAL, COMMUNICATIONS	..	14,10,987	14,00,000	14,57,529
TOTAL, ORIGINAL WORKS	1,68,038	17,35,987	17,25,000	16,62,335
(iii) Tools and plant	1,949	6,700	23,545	30,365
Regrant of lapses		60,000	..	40,000
Deduct—Probable lapses		60,000	..	40,000
GRAND TOTAL ..	1,69,987	17,42,687	17,48,545	16,92,700

GRANT No. 33

COMMUTED VALUE OF PENSIONS

(HEAD OF ACCOUNT: 83—PAYMENT OF COMMUTED VALUE OF PENSIONS)

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connexion with the COMMUTED VALUE OF PENSIONS

Voted : Rupees nine lakhs and fifty thousand.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT :

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—PAYMENT OF COMMUTED VALUE OF PENSIONS TAKEN OVER BY OTHER GOVERNMENTS	2,22,257	1,10,000	1,25,000	1,25,000
B—COMMUTED VALUE OF PENSIONS (PROVINCIAL).				
Voted—				
PAYMENTS IN INDIA	9,40,608	9,75,000	10,00,000	10,00,000
PAYMENTS IN ENGLAND		50,000	20,000	20,000
Charged—				
PAYMENTS IN INDIA	*2,704*	*30,000*	*98,000*	*75,000*
PAYMENTS IN ENGLAND		*45,000*	*25,000*	*30,000*
TOTAL .. Voted ..	11,62,865	11,35,000	11,45,000	11,45,000
TOTAL .. *Charged* ..	*2,704*	*75,000*	*1,23,000*	*1,05,000*
C—*Deduct*—CAPITAL RECEIPTS ON ACCOUNT OF COMMUTED VALUE OF PENSIONS TAKEN OVER BY THE U. P. GOVERNMENT. *Charged* ..	*15,393*	*75,000*	*1,23,000*	*1,05,000*
Voted ..	4,46,330	1,75,000	1,77,000	1,95,000
GRAND TOTAL .. Voted ..	7,16,535	9,60,000	9,68,000	9,50,000
GRAND TOTAL .. *Charged* ..	*—12,689*	..	..	..
D—*Deduct*—CAPITAL RE-PAYMENT CHARGED TO HEAD 55—*Charged* ..	**3,37,126*	**4,03,300*	**3,87,373*	**4,56,242*

* Excluded from total.

GRANT No. 34

LOANS AND ADVANCES BEARING INTEREST

(HEAD OF ACCOUNT: R—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT)

I—ESTIMATE of the amount required in the year ending March 31, 1939, for LOANS AND ADVANCES BEARING INTEREST

Voted—Rupees sixty-four lakhs, thirty-six thousand, two hundred and forty-nine.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT;

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
A—LOANS TO MUNICIPALITIES, ETC.—				
1. Loans to Municipalities	15,88,762 (1 and 2)	16,85,000	15,79,470	13,44,749
2. Loans to District Boards		3,15,000	2,67,800	50,000
3. Loans to Landholders and other notabilities	..	..	..	..
4. Advances to cultivators	21,12,245	21,00,000	29,50,000	17,00,000
4(a). **Advances for purchase of seeds, fertilizers and implements to cultivator under the new Rural Uplift Scheme**	..	..	..	**25,00,000**
5. Advances under special laws	..	..	..	..
6. U. P. Encumbered Estates Act Bonds ..	..	1,00,00,000	..	..
7. Miscellaneous loans and advances ..	3,46,668	8,000	7,000	8,000
7(a). **Advances for purchase of raw materials, etc. for cottage industries under the new Rural Uplift Scheme**	..	..	..	**5,00,000**
TOTAL, A ..	40,47,675	1,41,08,000	48,04,270	61,02,749
B—LOANS TO GOVERNMENT SERVANTS—				
1. House building advances		1,70,000	1,70,000	1,50,000
2. Advances for purchase of motor cars ..		2,25,000	1,60,000	1,70,000
3. Advances for purchase of other conveyances		10,000	9,000	10,000
4. Passage advances		4,000	2,000	2,000
5. Other advances		1,500	1,000	1,500
TOTAL, B ..	10,81,831	4,10,500	3,42,000	3,33,500
GRAND TOTAL ..	51,29,506	1,45,18,500	51,46,270	64,36,249

III—DETAILS of the foregoing: *See* page 226.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
A—LOANS TO MUNICIPALITIES, ETC.— 1.—MUNICIPALITIES—	Rs.	Rs.	Rs.	Rs.
(1) Dehra Dun—Water Supply reorganization and extension of distribution system ..		..	1,14,470	1,57,804
(2) Dehra Dun— Ditto ..		1,11,000	1,11,000	..
(3) Ghazipur— Ditto ..		64,120	64,120	..
(4) Bahraich— Ditto ..		25,000	..	..
(5) Ajodhya Ditto ..		..	..	50,000
(6) Lucknow—Water-supply and drainage ..		6,67,692	4,17,692	..
(7) Lucknow—Reorganization of the distribution system of water-supply and construction of a tank at Aishbagh.		..	..	3,00,000
(8) Hardwar—Drainage scheme		1,70,000	1,70,000	..
(9) Muttra— Ditto		9,647	9,647	..
(10) Cawnpore— Ditto		55,135	55,135	..
(11) Unao— Ditto		..	..	30,000
(12) Cawnpore—(i) Sewage farm scheme ..		..	..	3,00,000
(ii) Reorganization and extension of the distribution system of water-supply		..	..	3,00,000
(13) Gorakhpur—Drainage extension		10,000	10,000	11,000
(14) Allahabad Ditto		..	30,000	..
(15) Muzaffarnagar—Drainage scheme		..	..	35,100
(16) Mussoorie—Reconditioning hydro-electric plant.		1,77,526	1,77,526	..
(17) Jhansi Improvement of Ganda Nala ..		..	..	10,845
(18) Meerut—Roads		..	..	..
(19) Hardwar Kumbh Mela	15,88,762	2,00,000	2,50,000	..
(20) Meerut—Electric supply scheme		1,00,000	1,00,000	..
(21) Allahabad—Reconstruction of the Leader Road		45,000	45,000	..
(22) Allahabad—Sullage disposal scheme ..		..	..	1,00,000
(23) Reserve for electric and other schemes ..		49,880	24,880	50,000
TOTAL, A-1 ..		16,85,000	15,79,470	13,44,749
2. DISTRICT BOARDS—				
(1) Etah—Metalling of roads		50,000	..	..
(2) Muzaffarnagar—Construction of bridges, etc.		1,85,000	1,85,000	..
(3) Gonda—Construction of a bridge		30,000	..	..
(4) Jhansi—Construction of a causeway at Ramnagar		..	27,800	..
(5) Lucknow—Repairs of a bridge		..	5,000	..
(6) Shahjahanpur—Metalling of road		50,000	50,000	50,000
TOTAL, A-2 ..		3,15,000	2,67,800	50,000
7. MISCELLANEOUS LOANS AND ADVANCES—				
(1) For industrial purposes		..	..	..
(2) For advances to co-operative societies for industrial purposes		5,000	4,000	5,000
(3) To ex-students to purchase of apparatus ..		3,000	3,000	3,000
(4) For adjustment in the account of certain loans granted to the Salvation Army ..		..	..	
(5) Advances to Agriculture Department for purchase of fertilizers ..		..	..	..
(6) Loans to certain citizens of Lucknow for re-building their houses..		..	..	..
TOTAL, A-7 ..	3,46,668	8,000	7,000	8,000
(7) (a) Advances for purchase of raw materials, etc., for cottage industries under the new Rural Uplift Scheme		..		5,00,000
B—LOANS TO GOVERNMENT SERVANTS— 5. OTHER ADVANCES—				
Advances to police officers for their defence ..	..	1,500	1,000	1,500
TOTAL, B-5 ..	..	1,500	1,000	1,500

GRANT No. 35

INTEREST-FREE ADVANCES

(HEAD OF ACCOUNT : P—DEPOSITS AND ADVANCES)

I—ESTIMATE of the amount required in the year ending March 31, 1939, for INTEREST-FREE ADVANCES

Voted : Rupees five lakhs and fifty-two thousand.

II—SUB-HEADS under which this grant will be accounted for by the FINANCE DEPARTMENT :

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE—				
EXCLUDING ALL BOOK-KEEPING ADJUSTMENTS AND ADVANCES ON WHICH INTEREST IS CHARGED				
CIVIL ADVANCES—				
Advance to the Agriculture Department for purchase of fertilizers	..	2,00,000	2,00,000	..
Advance to the Agriculture Department for purchase of seeds	..	2,75,000	2,25,000	**5,50,000**
Passage advances	..	2,000	5,000	2,000
Others	..	45,000	..	..
GRAND TOTAL ..	..	5,22,000	4,30,000	5,52,000

PART II

STATEMENTS

OF

REVENUE AND RECEIPTS

AND OF

EXPENDITURE AND DISBURSEMENTS

OF THE

Government of the United Provinces

FOR THE YEAR

1938-39

	For details *vide* statement	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
REVENUE—					
PRINCIPAL HEADS OF REVENUE—					
OTHER TAXES ON INCOME ...	A	...	...	21,00,000	20,00,000
Land Revenue	"	5,64,69,079	6,00,47,655	5,90,94,200	6,11,87,135
Provincial Excise	"	1,52,78,279	1,50,50,000	1,50,50,000	1,36,25,000
Stamps	"	1,62,59,091	1,53,18,000	1,36,00,000	1,46,50,000
Forest	"	44,36,143	47,70,000	48,82,000	48,31,000
Registration	"	10,34,475	12,00,000	10,00,000	10,50,000
Receipts under Motor Vehicles Acts	"	...	10,00,000	10,00,000	10,10,000
Other Taxes and Duties ...	"	...	3,00,000	2,00,000	5,08,000
Other Heads	"	850	800	1,000	300
TOTAL—PRINCIPAL HEADS ...		9,34,77,917	9,76,86,455	9,69,27,200	9,88,61,435
Railways	A	1,04,261	1,00,000	1,83,000	1,50,000
Irrigation: Net Receipts ...	"	1,51,84,873	1,43,36,972	1,35,48,248	1,63,76,993
Debt Services	"	11,92,728	12,67,729	11,47,590	11,21,140
Civil Administration ...	"	51,66,526	59,29,465	58,94,424	76,96,150
Civil Works	"	22,15,169	16,78,970	13,85,160	14,94,126
Miscellaneous		18,58,324	19,07,633	23,41,760	19,70,455
Contributions and Miscellaneous adjustments between Central and Provincial Governments ...	"	...	25,00,000	25,00,000	25,00,000
TOTAL—REVENUE ...		11,91,99,798	12,54,07,224	12,39,27,382	13,01,70,299
DEFICIT		37,25,730	12,67,529	7,23,066	15,08,055
TOTAL ...		12,29,25,528	12,66,74,753	12,46,50,448	13,16,78,354

	For details *vide* statement	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE—					
Direct demands on the Revenue	B	1,32,86,194	1,47,80,464	1,48,25,453	1,58,72,915
Railways	"	6,866	6,700	6,400	6,525
Irrigation	"	1,06,80,638	1,14,27,634	1,13,74,219	1,15,43,600
Debt Services	"	61,52,191	57,86,814	58,53,727	59,52,280
Civil Administration ...	"	7,34,30,661	7,53,31,275	7,34,85,261	7,89,28,604
Civil Works	"	69,28,860	68,93,229	62,51,422	64,57,924
Miscellaneous	"	1,24,15,030	1,24,45,637	1,28,50,966	1,29,16,506
Extraordinary Items ...	"	25,088	3,000	3,000	...
TOTAL—EXPENDITURE MET FROM REVENUE ...		12,29,25,528	12,66,74,753	12,46,50,448	13,16,78,354
SURPLUS		...	...	...	...
TOTAL ...		12,29,25,528	12,66,74,753	12,46,50,448	13,16,78,354

	For details vide statement	Receipts			
		Actuals, 1937-38	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Surplus ...	...	...	...	...	...
DEBT, DEPOSITS AND ADVANCES—					
PUBLIC DEBT					
Permanent Debt (net incurred)	C	2,03,70,500	1,97,11,400	1,03,15,400	95,67,000
Floating Debt (net incurred)	"	...	...	...	5,00,000
Loans from the Central Government (net).	"	...	...	...	...
Unfunded Debt (net incurred)....	"	3,04,96,677	23,17,000	19,00,000	19,55,000
Deposits and Advances (net) ...	"	89,99,508	31,09,740	25,54,738	...
TOTAL DEBT, DEPOSITS AND ADVANCES		5,98,66,685	2,51,38,140	1,47,70,138	1,20,22,000
Loans and Advances by Provincial Government (net Advances)	C	...	...	...	...
Remittances (net)	"	...	...	...	...
TOTAL RECEIPTS ...		5,98,66,685	2,51,38,140	1,47,70,138	1,20,22,000
Opening Balance		92,28,029	* 75,12,361	82,08,365	52,52,674
TOTAL ...		6,90,94,714	3,26,50,501	2,29,79,003	1,72,74,674

*Including Rs.55 lakhs taken in the form of cash in treasuries and credit with the Reserve Bank from our decentralized deposits.

	For details *vide* statement	Disbursements			
		Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Deficit ...	...	37,25,730	12,67,529	7,23,066	15,08,055
CAPITAL OUTLAY NOT MET FROM REVENUE—					
Construction of Irrigation and Hydel Works	C	1,49,58,944	93,96,705	93,96,705	18,27,172
Civil Works	"	2,06,920	18,33,250	20,74,436	19,92,848
Payment of Commuted Value of Pensions	"	3,66,720	5,56,700	5,80,627	4,93,758
Payments to Retrenched Personnel	"	—12,942	—23,500	—14,552	—19,611
TOTAL CAPITAL ACCOUNT DISBURSEMENTS		1,55,19,642	1,17,63,155	1,20,37,216	42,94,167
DEBT, DEPOSITS AND ADVANCES—					
Permanent Debt (net discharged)	C	...	...	...	...
Floating Debt (net discharged) ...	"	...	...	...	...
Loans from the Central Government (net)	"	4,01,31,720	36,54,118	36,02,877	21,78,477
Unfunded Debt (net discharged)	"	...	...	...	...
Deposits and Advances (net) ...	"	...	...	...	9,90,370
TOTAL DEBT, DEPOSITS AND ADVANCES		4,01,31,720	36,54,118	36,02,877	31,68,847
Loans and Advances by Provincial Government (net Advances) ...	C	15,08,757	1,03,67,200	13,63,170	32,34,049
Remittances (net)	"	...	...	...	...
TOTAL DISBURSEMENTS ...		6,08,85,849	2,70,52,002	1,77,26,329	1,22,05,118
Closing Balance		82,08,865	55,98,499	52,52,674	50,69,556
TOTAL ...		6,90,94,714	3,26,50,501	2,29,79,003	1,72,74,674

HEADS OF REVENUE	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE—				
IV—Other taxes on Income	...	...	21,00,000	20,00,000
V—Salt	850	800	1,000	300
VII—Land Revenue	5,64,69,079	6,00,47,655	5,90,94,200	6,11,87,135
VIII—Provincial Excise...	1,52,78,279	1,50,50,000	1,50,50,000	1,36,25,000
IX—Stamps	1,62,59,091	1,53,18,000	1,36,00,000	1,46,50,000
X—Forest	44,36,143	47,70,000	48,82,000	48,31,000
XI—Registration	10,34,475	12,00,000	10,00,000	10,50,000
XII—Receipts under Motor Vehicles Acts ...	...	10,00,000	10,00,000	10,10,000
XIII—Other Taxes and Duties	...	3,00,000	2,00,000	5,08,000
RAILWAY REVENUE ACCOUNT—				
XVI—Subsidized Companies	1,04,261	1,00,000	1,83,000	1,50,000
IRRIGATION, Etc.—				
XVII—Works for which capital accounts are kept :—				
Receipts	2,50,84,215	2,47,50,700	2,39,36,900	2,75,10,700
Less—Working Expenses	99,09,080	1,04,25,628	1,04,00,652	1,11,48,307
Net ...	1,51,75 135	1,43,25,072	1,35,36,248	1,63,62,393
XVIII—Works for which no capital accounts are kept	9,738	11,900	12,000	14,600
DEBT SERVICES—				
XX—Interest	11,92,728	12,67,729	11,47,590	11,21,140
CIVIL ADMINISTRATION—				
XXI—Administration of Justice	12,18,980	10,99,466	11,41,780	11,15,650
XXII—Jails and Convict Settlements ...	5,82,460	5,47,455	5,73,000	5,71,600
XXIII—Police	2,86,058	6,32,285	6,42,030	6,41,678
XXVI—Education	13,01,557	12,47,300	13,62,000	13,68,000
XXVII—Medical	2,81,670	3,30,573	2,91,700	3,17,600
XXVIII—Public Health	2,78,384	2,84,072	1,96,220	2,92,930
XXIX—Agriculture	6,23,637	8,51,825	7,76,504	23,83,620
XXX—Veterinary	1,30,525	1,34,964	1,39,100	1,40,031
XXXI—Co-operative Credit	89,838	1,46,800	1,25,000	1,72,638
XXXII—Industries	2,73,755	5,44,800	5,39,240	5,74,353
XXXVI—Miscellaneous departments	99,662	1,09,925	1,07,800	1,18,050
Carried over ...	11,51,26,305	11,93,20,621	11,77,00,462	12,42,05,718

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	11,51,26,305	11,93,20,621	11,77,00,462	12,42,05,718
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—				
XXXIX—CIVIL WORKS—				
(*a*) Ordinary	3,57,615	3,49,600	3,62,160	3,34,000
(*b*) Transfer from Central Road Development Account	18,57,554	13,29,370	10,23,000	11,60,126
MISCELLANEOUS—				
XLIII—TRANSFERS FROM FAMINE RELIEF FUND ...	1,03,168	61,560	58,560	97,840
XLIV—RECEIPTS IN AID OF SUPERANNUATION ...	1,30,405	1,56,200	1,54,200	1,60,600
XLV—STATIONERY AND PRINTING	9,61,882	8,90,950	13,97,000	10,17,930
XLVI—MISCELLANEOUS	6,62,869	7,98,923	7,32,000	6,94,085
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—				
XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT	...	25,00,000	25,00,000	25,00,000
TOTAL, REVENUE	11,91,99,798	12,54,07,224	12,39,27,382	13,01,70,299

HEADS OF EXPENDITURE	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE—				
5—SALT	...	...	...	...
7—LAND REVENUE	84,12,435	89,16,264	90,02,163	96,44,069
8—PROVINCIAL EXCISE	11,87,164	11,91,307	11,82,200	13,36,339
9—STAMPS	2,69,875	2,85,714	2,73,000	2,90,628
10—FOREST	29,07,358	29,07,600	28,91,090	30,33,419
FOREST CAPITAL OUTLAY MET FROM REVENUE ...	32,509	...	...	...
11—REGISTRATION	4,76,853	4,69,579	4,75,000	4,74,506
12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	...	10,00,000	10,00,000	10,18,176
13—OTHER TAXES AND DUTIES	...	10,000	2,000	75,778
RAILWAY REVENUE ACCOUNT—				
15—STATE RAILWAYS—INTEREST ON DEBT ...	6,339	6,700	6,400	6,400
15C—SUBSIDIZED COMPANIES	527	...	...	125
IRRIGATION REVENUE ACCOUNT—				
17—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	1,06,87,814	1,12,45,527	1,11,74,926	1,13,99,402
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES	62,793	1,55,237	1,67,593	1,36,018
IRRIGATION CAPITAL ACCOUNT (MET FROM REVENUE)—				
19—CONSTRUCTION OF IRRIGATION WORKS—				
B—(1) FINANCED FROM ORDINARY REVENUES ... B—(2) Ditto ditto	—69,969	26,800	31,700	8,180
CARRIED OVER	2,39,73,698	2,62,14,798	2,62,06,072	2,74,23,040

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	2,39,73,698	2,62,14,798	2,62,06,072	2,74,23,04
DEBT SERVICES—				
22—INTEREST ON DEBT AND OTHER OBLIGATIONS ...	28,83,537	4,99,412	6,00,250	21,17,778
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—(i) SINKING FUND	19,00,000	21,55,084	21,55,025	23,13,815
(ii) PAYMENTS TO THE CENTRAL GOVERNMENT ...	13,68,654	31,32,318	30,98,452	15,20,687
CIVIL ADMINISTRATION—				
25—GENERAL ADMINISTRATION	1,50,25,426	1,47,46,520	1,43,61,608	1,44,86,866
27—ADMINISTRATION OF JUSTICE	71,54,239	71,41,457	71,27,285	71,22,230
28—JAILS AND CONVICT SETTLEMENTS	29,72,687	30,88,684	30,62,948	31,35,424
29—POLICE	1,68,02,289	1,67,60,844	1,66,35,547	1,66,50,500
36—SCIENTIFIC DEPARTMENTS	25,046	26,600	25,000	25,409
37—EDUCATION	2,05,89,979	2,07,53,108	2,05,45,071	2,10,67,454
38—MEDICAL	34,49,572	35,33,434	35,28,478	36,40,762
39—PUBLIC HEALTH	22,15,831	23,82,489	22,63,539	23,47,602
40—AGRICULTURE	26,54,039	39,13,206	31,60,144	71,24,561
41—VETERINARY	4,49,789	4,73,402	4,53,397	5,12,889
42—CO-OPERATIVE CREDIT	5,37,387	6,00,839	5,75,000	6,32,081
43—INDUSTRIES	14,66,932	18,13,757	16,55,790	20,87,642
44—AVIATION	4,000	4,000	4,000	5,000
47—MISCELLANEOUS DEPARTMENTS	83,445	92,935	87,454	90,178
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—				
50—CIVIL WORKS—				
(a) Provincial expenditure	50,71,306	55,63,859	52,28,422	52,97,798
(b) Improvement of Communications from Central Road Development Account ...	18,57,554	13,29,370	10,23,000	11,60,126
MISCELLANEOUS—				
54—FAMINE RELIEF—				
A—FAMINE RELIEF	1,03,168	61,560	58,560	97,840
B—TRANSFERS TO FAMINE RELIEF FUND ...	...	2,65,000	2,65,000	...
CARRIED OVER ...	11,05,88,578	11,45,52,676	11,21,20,042	11,88,59,688

	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD	11,05,88,578	11,45,52,676	11,21,20,042	11,88,59,688
55—SUPERANNUATION ALLOWANCES AND PENSIONS	98,18,615	1,00,22,632	1,01,03,390	1,04,37,979
56—STATIONERY AND PRINTING	13,44,001	12,15,406	16,00,000	14,71,005
57—MISCELLANEOUS CHARGES	11,49,246	8,81,039	8,24,016	9,09,682
EXTRAORDINARY ITEMS—				
63—EXTRAORDINARY CHARGES	25,088	3,000	3,000	...
TOTAL, EXPENDITURE MET FROM REVENUE.	12,29,25,528	12,66,74,753	12,46,50,448	13,16,78,354

Receipts	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estim 1938-39
	Rs.	Rs.	Rs.	Rs.
DEBT, DEPOSITS AND REMITTANCE HEADS—				
N.—PUBLIC DEBT				
A. DEBT RAISED IN INDIA				
I.—PERMANENT DEBT—				
(i) Provincial Loans bearing interest—				
3 per cent. United Provinces Loan, 1961—66	2,04,02,000	...	...	...
3 per cent. United Provinces Loan, 1952 ...	...	...	1,05,86,000	...
New Loan	...	1,00,00,000	...	1,00,00,00
United Provinces Encumbered Estates Act Bonds	...	1,00,00,000	...	...
(ii) Loans not bearing interest ...	...	...	...	...
II.—FLOATING DEBT—				
Treasury Bills	...	...	...	...
Other Floating Loans ...	...	...	...	5,00,00
III.—LOANS FROM THE CENTRAL GOVERNMENT	...	...	...	...
Total ...	2,04,02,000	2,00,00,000	1,05,86,000	1,05,00,000
O.—UNFUNDED DEBT				
SPECIAL LOANS	3,48,000	...	...	...
STATE PROVIDENT FUNDS—				
General Provident Fund — Rupee Branch ...	3,01,48,677	41,18,000	45,35,000	45,80,000
General Provident Fund — Sterling Branch...		4,17,000	3,40,000	3,45,000
Indian Civil Service Provident Fund. — Rupee Branch ...		77,000	91,000	92,000
Indian Civil Service Provident Fund. — Sterling Branch ..		2,90,000	3,34,000	3,37,000
Indian Civil Service (Non-European Members) Provident Fund. — Rupee Branch ...		15,000	16,000	17,000
Indian Civil Service (Non-European Members) Provident Fund. — Sterling Branch...		3,000	6,000	6,000
Contributory Provident Fund. — Rupee Branch ...		4,000	3,000	3,000
Contributory Provident Fund. — Sterling Branch...		9,000	8,000	8,000
Other Miscellaneous Provident Funds. — Rupee Branch ...		5,000	2,000	2,000
Other Miscellaneous Provident Funds. — Sterling Branch...		8,000	9,000	9,000
Total ...	3,04,96,677	49,46,000	53,44,000	53,99,000
CARRIED OVER ...	5,08,98,677	2,49,46,000	1,59,30,000	1,58,99,000

Disbursements	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39
	Rs.	Rs.	Rs.	Rs.
Capital accounts not met from revenue.				
68. Construction of Irrigation works ...	66,40,193	55,16,885	55,16,885	7,71,800
68. Capital outlay on Hydro-Electric works...	83,18,751	38,79,820	38,79,820	10,55,372
81. Civil works not met from revenue ...	2,06,920	18,33,250	20,74,436	19,92,848
83. Payments of commuted value of pensions	3,66,720	5,56,700	5,80,627	4,93,758
85. Payments to Retrenched Personnel ...	—12,942	—23,500	—14,552	—19,611
Total ...	1,55,19,642	1,17,63,155	1,20,37,216	42,94,167
DEBT, DEPOSITS AND REMITTANCE HEADS—				
N.—PUBLIC DEBT				
A. DEBT RAISED IN INDIA				
I.—PERMANENT DEBT—				
(i) Provincial Loans bearing interest—				
3 per cent. United Provinces Loan, 1961—66	...	2,63,600	2,63,600	2,62,000
3 per cent. United Provinces Loan, 1952	...	...	...	1,61,000
(ii) Loans not bearing interest—				
6 per cent. United Provinces Development Loan	31,500	25,000	7,000	10,000
II.—FLOATING DEBT—				
Treasury Bills	...	...	...	...
Other Floating Loans	...	...	...	...
III.—LOANS FROM THE CENTRAL GOVERNMENT	4,01,31,720	36,54,118	36,02,877	21,78,477
Total ...	4,01,63,220	39,42,718	38,73,477	26,11,477
O.—UNFUNDED DEBT				
SPECIAL LOANS	...	...	...	...
STATE PROVIDENT FUNDS—				
General Provident Fund — Rupee Branch	...	24,00,000	27,25,000	27,25,000
General Provident Fund — Sterling Branch	...	1,06,000	2,30,000	2,30,000
Indian Civil Service Provident Fund. — Rupee Branch	...	20,000	20,000	20,000
Indian Civil Service Provident Fund. — Sterling Branch	...	1,00,000	3,90,000	3,90,000
Indian Civil Service (Non-European Members) Provident Fund. — Rupee Branch	...	3,000	4,000	4,000
Indian Civil Service (Non-European Members) Provident Fund. — Sterling Branch	...	...	...	...
Contributory Provident Fund. — Rupee Branch	...	...	75,000	75,000
Contributory Provident Fund. — Sterling Branch	...	...	...	...
Other Miscellaneous Provident Funds. — Rupee Branch	...	...	...	...
Other Miscellaneous Provident Funds. — Sterling Branch	...	...	...	...
Total ...	...	26,29,000	34,44,000	34,44,000
CARRIED OVER ...	4,01,63,220	65,71,718	73,17,477	60,55,477

Receipts	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	5,08,98,677	2,49,46,000	1,59,30,000	1,58,99,000
P.—DEPOSITS AND ADVANCES				
DEPOSITS NOT BEARING INTEREST—				
(A) SINKING FUNDS—				
Appropriation for Reduction or Avoidance of Debt—				
5 per cent. United Provinces Loan, 1944, Sinking Fund	19,00,000	19,00,000	19,00,000	19,00,000
3 per cent. United Provinces Loan, 1961—66, Sinking Fund	...	2,55,084	2,55,025	2,55,025
3 per cent. United Provinces Loan, 1952, Sinking Fund	...	...	...	1,58,790
Other Appropriations	13,68,654	31,32,318	30,98,452	15,20,687
(B) RESERVE FUNDS—				
A—FAMINE RELIEF FUND—				
Transfers from the Revenue Account ...	...	2,65,000	2,65,000	...
Interest Receipts	73,201	1,54,250	1,87,300	1,94,900
United Provinces Road Fund ...	9,92,853	10,00,000	10,00,000	10,00,000
General Police Fund	...	1,33,270	1,33,000	1,28,000
Transfers from Famine Relief Fund ...	...	95,000	95,000	1,00,000
Depreciation Reserve Fund—Irrigation...	4,06,636	4,29,000	4,29,000	5,94,100
Depreciation Reserve Fund—Government Press	52,144	45,000	45,000	47,000
(C) OTHER DEPOSIT ACCOUNTS—				
Deposits of Local Funds—				
District Funds	46,01,462	1,96,11,000	1,93,46,000	1,93,75,000
Municipal Funds		53,05,000	55,23,000	55,23,000
Other Funds		17,56,000	8,58,000	8,58,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS—				
Revenue deposits	90,24,635	34,23,000	27,70,000	27,70,000
Civil Court deposits		68,15,000	66,85,000	66,85,000
Criminal Court deposits		1,63,000	1,55,000	1,55,000
Personal deposits...		2,85,94,000	2,69,35,000	2,69,85,000
Forest deposits		85,000	70,000	70,000
Public Works deposits		16,25,000	12,90,000	12,90,000
Trust Interest Funds		4,04,000	5,30,000	5,30,000
Deposits of Cotton Cess Fund ...		7,000	4,000	4,000
Deposits for work done for public bodies or individuals		1,46,000	3,50,000	3,50,000
Unclaimed deposits in the General Provident Fund		2,000	...	...
Deposit of fees received by Government servants for work done for private bodies		6,000	10,000	10,000
Deposits on account of contract price of liquor		6,39,000	...	...
Deposits of 3 per cent. United Provinces Loan, 1952		...	16,76,000	...
TOTAL CARRIED OVER ...	1,84,19,585	7,59,89,922	7,36,09,777	7,05,03,502
TOTAL CARRIED OVER ...	5,08,98,677	2,49,46,000	1,59,30,000	1,58,99,000

Disbursements	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	4,01,63,220	65,71,718	73,17,477	60,55,477
P.—DEPOSITS AND ADVANCES				
DEPOSITS NOT BEARING INTEREST—				
(A) SINKING FUNDS—				
Appropriation for Reduction or Avoidance of Debt—				
3 per cent. United Provinces Loan, 1961–66, Sinking Fund	...	2,55,084	2,55,025	2,55,025
3 per cent. United Provinces Loan, 1952, Sinking Fund	...	...	...	1,58,790
Sinking Fund Investment Account—				
5 per cent. United Provinces Loan, 1944	19,00,020	19,00,081	19,00,009	19,00,071
(B) RESERVE FUNDS—				
A—Famine Relief Fund—				
Transfers to the Revenue Account ...	1,03,168	61,560	58,560	97,840
B—Investment Account	54,99,914	2,65,000	2,65,000	...
United Provinces Road Fund ...	2,10,739	7,50,000	2,71,000	26,36,760
General Police Fund	...	1,38,270	60,000	82,000
Transfers from Famine Relief Fund ...	...	95,000	95,000	1,00,000
Depreciation Reserve Fund—Irrigation ...	...	...	...	...
Depreciation Reserve Fund—Government Press	42,798	33,000	47,260	32,980
(C) OTHER DEPOSIT ACCOUNTS—				
Deposits of Local Funds—				
District Funds	...	1,98,16,000	1,93,25,000	1,93,25,000
Municipal Funds	...	54,50,000	59,90,000	58,73,000
Other Funds	...	17,38,000	8,60,000	8,60,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS—				
Revenue deposits	...	34,75,000	25,80,000	25,80,000
Civil Court deposits	...	63,84,000	62,25,000	62,25,000
Criminal Court deposits	...	2,02,000	1,35,000	1,35,000
Personal deposits	...	2,85,65,000	2,75,75,000	2,77,75,000
Forest deposits	...	99,000	70,000	70,000
Public Works deposits	...	14,79,000	13,74,000	13,74,000
Trust Interest Funds	...	3,86,000	4,75,000	4,75,000
Deposits of Cotton Cess Fund ...	...	5,000	4,000	4,000
Deposits for work done for public bodies or individuals	...	2,30,000	2,70,000	2,70,000
Unclaimed deposits in the General Provident Fund	...	...	...	...
Deposit of fees received by Government servants for work done for private bodies	...	6,000	8,000	8,000
Deposits on account of contract price of liquor	...	6,55,000	...	...
Deposits of 3 per cent. United Provinces Loan, 1952	...	...	16,76,000	...
TOTAL CARRIED OVER ...	77,56,639	7,19,82,995	6,95,18,854	7,02,37,466
TOTAL CARRIED OVER ...	4,01,63,220	65,71,718	73,17,477	60,55,477

Receipts	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	5,08,98,677	2,49,46,000	1,59,30,000	1,58,99,000
BROUGHT FORWARD ...	1,84,19,585	7,59,89,922	7,36,09,777	7,05,03,502
OTHER ACCOUNTS—				
Subventions from Central Road Fund ...	9,50,317	11,56,780	8,67,137	11,60,126
Deposit account of grants for Economic Development and Improvement of Rural Areas	...	...	...	50,000
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Co-operative Training and Education ...	33,649	33,649	20,000	31,000
Ditto Ditto—Woollen industry ...	21,500	...	18,000	18,000
Deposit account of grant made by the Imperial Council of Agricultural Research	1,18,518	1,14,441	1,18,004	1,17,416
Deposit account of grants from the Central Government for the development of handloom industry	86,460	86,400	86,400	86,400
Deposit account of grants from Sugar Excise Fund	5,25,300	4,76,000	...	11,32,544
Central Cotton Committee Research Fund ...	...	12,000	...	...
ADVANCES NOT BEARING INTEREST—				
Advances Repayable	...	25,97,000	26,19,300	25,86,500
Permanent Advances	...	3,000	4,000	4,000
Account with Foreign Governments ...	...	...	13,079	...
Account with the Government of Burma ...	...	...	...	...
Account with the Reserve Bank ...	...	...	90,000	90,000
SUSPENSE—				
Suspense Account	16,084	56,000	56,000	56,000
Discount Sinking Fund—3 per cent. United Provinces Loan, 1952	...	...	...	7,057
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	...	83,000	83,000	83,000
MISCELLANEOUS—				
Government Account	...	2,63,600	2,63,600	4,23,000
TOTAL ...	2,01,71,413	8,08,71,792	7,78,48,297	7,63,48,545
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
LOANS TO MUNICIPALITIES, ETC.—				
Loans to Municipalities	15,28,084 (for both)	6,64,000	6,64,000	6,21,000
Loans to District and other Local Fund Committees		16,000	1,66,000	2,62,000
Loans to landholders and other notabilities ...	2,46,426	2,37,000	3,21,000	1,66,500
Advances to Cultivators	17,21,250	25,00,000	20,00,000	16,64,000
Advances under Special Laws	8,644	10,000	10,000	7,200
United Provinces Encumbered Estates Act Bonds	...	60,000	...	...
Miscellaneous Loans and Advances ...	1,16,345	2,14,000	1,82,500	52,000
LOANS TO GOVERNMENT SERVANTS—				
House building advances	...	2,40,000	2,40,000	2,40,000
Advances for purchase of motor cars ...	...	2,00,000	1,90,000	1,80,000
Advances for purchase of other conveyances...	...	8,000	9,000	9,000
Passage advances	...	2,300	600	500
Other advances	...	...	...	...
TOTAL ...	36,20,749	41,51,300	37,83,100	32,02,200
CARRIED OVER ...	7,46,90,839	10,99,69,092	9,75,61,397	9,54,49,745

Disbursements	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	4,01,63,220	65,71,718	73,17,477	60,55,477
BROUGHT FORWARD ...	77,56,639	7,19,82,995	6,95,18,854	7,02,37,466
OTHER ACCOUNTS—				
Subventions from Central Road Fund	18,57,554	13,29,370	10,23,000	11,60,126
Deposit account of grants for Economic Development and Improvement of Rural Areas— (i) Grants from the Central Government (ii) Contribution from the public ...	4,90,573	4,50,000	3,49,724	5,36,000
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Co-operative Training and Education	...	38,222	41,992	30,407
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Woollen Industry	...	...	39,500	18,000
Deposit account of grant made by the Imperial Council of Agricultural Research ...	1,35,240	1,34,441	1,18,004	1,17,416
Deposit account of grants from the Central Government for the development of hand-loom industry	46,582	1,23,900	1,23,900	1,64,403
Deposit account of grants from Sugar Excise Fund	3,15,509	3,36,324	3,15,300	13,54,244
Central Cotton Committee Research Fund ...	...	14,000	...	...
ADVANCES NOT BEARING INTEREST—				
Advances Repayable	3,68,267	27,83,000	30,00,000	29,97,000
Permanent Advances	1,42,241	5,000	5,000	5,000
Account with Foreign Governments ...	13,079	...	...	...
Account with the Government of Burma ...	...	...	..	...
Account with the Reserve Bank	...	...	1,05,000	1,05,000
SUSPENSE—				
Suspense Account...	8,738	53,000	53,000	53,000
Discount Sinking Fund—3 per cent. United Provinces Loan, 1952	...	...	1,05,860	...
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	37,483	85,000	85,000	85,000
MISCELLANEOUS—				
Government Account	...	4,26,800	4,09,425	4,75,853
TOTAL ...	1,11,71,905	7,77,62,052	7,52,93,559	7,73,88,915
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
LOANS TO MUNICIPALITIES, ETC.—				
Loans to Municipalities	15,88,762	16,85,000	15,79,470	13,44,749
Loans to District and other Local Fund Committees		3,15,000	2,67,800	50,000
Loans to landholders and other notabilities...	...	...	...	...
Advances to Cultivators ...	21,12,245	21,00,000	29,50,000	42,00,000
Advances under Special Laws ...	...	..	...	...
United Provinces Encumbered Estates Act Bonds	...	1,00,00,000	...	...
Miscellaneous Loans and Advances ...	3,46,668	8,000	7,000	5,08,000
LOANS TO GOVERNMENT SERVANTS—				
House building advances	10,81,831	1,70,000	1,70,000	1,50,000
Advances for purchase of motor cars ...		2,25,000	1,60,000	1,70,000
Advances for purchase of other conveyances ...		10,000	9,000	10,000
Passage advances		4,000	2,000	2,000
Other advances		1,500	1,000	1,500
TOTAL ...	51,29,506	1,45,18,500	51,46,270	64,36,249
CARRIED OVER ...	5,64,64,631	9,88,52,270	8,77,57,306	8,98,30,641

Receipts	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	7,46,90,839	10,99,69,092	9,75,61,397	9,54,49,745
S—REMITTANCES—				
Remittances within India—				
P. W. Remittances	...	...	2,08,00,000	2,08,00,000
Other Local Remittances and Adjustments ...	...	...	11,21,00,000	11,21,00,000
Remittances by Bills	...	...	46,00,000	46,00,000
Adjusting account between the Central and Provincial Governments	...	...	...	...
Inter-Provincial Suspense Account	...	...	...	...
TOTAL ...	...	...	13,75,00,000	13,75,00,000
TOTAL, DEBT AND DEPOSIT HEADS, ETC. ..	7,46,90,839	10,99,69,092	23,50,61,397	23,29,49,745
TOTAL RECEIPTS ...	19,38,90,637	23,53,76,316	35,89,88,779	36,31,20,044
OPENING BALANCE	92,28,029	* 75,12,361	82,08,865	52,52,674
GRAND TOTAL ...	20,31,18,666	24,28,88,677	36,71,97,644	36,83,72,718

* Including Rs.55 lakhs taken in the form of cash in treasuries and credit with the Reserve Bank from our decentralized deposits.

Disbursements	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	5,64,64,631	9,88,52,270	8,77,57,306	8,98,30,641
8—REMITTANCES—				
Remittances within India—				
P. W. Remittances	...	...	2,08,00,000	2,08,00,000
Other Local Remittances and Adjustments ...	...	...	11,21,00,000	11,21,00,000
Remittances by Bills	...	...	46,00,000	46,00,000
Adjusting account between the Central and Provincial Governments.	...	...	...	...
Inter-Provincial Suspense Account	...	...	...	...
TOTAL ...	...	...	13,75,00,000	13,75,00,000
TOTAL, DEBT AND DEPOSIT HEADS, ETC. ...	5,64,64,631	9,88,52,270	22,52,57,306	22,73,30,641
TOTAL DISBURSEMENTS	19,49,09,801	23,72,90,178	36,19,44,970	36,33,03,162
CLOSING BALANCE	82,08,865	55,98,499	52,52,674	50,69,556
GRAND TOTAL ...	20,31,18,666	24,28,88,677	36,71,97,644	36,83,72,718

DISTRIBUTION

OF

EXPENDITURE AND DISBURSEMENTS

OF THE

Government of the United Provinces for the year 1938-39

Between voted and charged

HEADS OF EXPENDITURE	Budget and supplementary grants, 1937-38		Budget estimate, 1938-39		Total of Budgets	
	Voted	Charged	Voted	Charged	1937-38	1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE—						
5—Salt	...	...	...	...	...	...
7—Land Revenue ...	87,25,521	1,90,743	94,10,238	2,33,831	89,16,264	96,44,069
8—Provincial Excise ...	11,70,207	21,100	13,03,039	33,300	11,91,307	13,36,339
9—Stamps	2,85,714	...	2,90,628	...	2,85,714	2,90,628
10—Forest	22,75,600	6,32,000	24,25,200	6,08,219	29,07,600	30,33,419
Forest capital outlay met from revenue ...	...	...	...	...	...	...
11—Registration ...	4,69,579	...	4,74,506	...	4,69,579	4,74,506
12—Charges on account of Motor Vehicles Acts	10,00,000	...	10,14,976	3,200	10,00,000	10,18,176
13—Other Taxes and Duties	10,000	...	47,028	28,750	10,000	75,778
RAILWAY REVENUE ACCOUNT—						
15—State Railways—Interest on Debt ...	...	6,700	...	6,400	6,700	6,400
15-C—Subsidized Companies	...	...	125	...	...	125
IRRIGATION REVENUE ACCOUNT—						
XVII—Irrigation—Working expenses	94,76,678	9,48,950	1,01,76,862	9,71,445	1,04,25,628	1,11,48,307
17—Interest on Irrigation Works for which capital accounts are kept	...	1,12,45,597	...	1,13,99,402	1,12,45,597	1,13,99,402
18—Other revenue expenditure financed from ordinary revenues ...	1,48,367	6,870	1,25,423	10,595	1,55,237	1,36,018
IRRIGATION CAPITAL ACCOUNT (MET FROM REVENUE)—						
19—Construction of Irrigation Works—						
B—(1) Financed from ordinary revenues; B—(2) Ditto ditto ...	26,800	...	8,180	...	26,800	8,180
Carried over ...	2,35,88,466	1,30,51,960	2,52,76,205	1,32,95,142	3,66,40,426	3,85,71,347

	Budget and supplementary grants, 1937-38		Budget estimate, 1938-39		Total of Budgets	
	Voted	Charged	Voted	Charged	1937-38	1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	2,35,88,466	1,30,51,960	2,52,76,205	1,32,95,142	3,66,40,426	3,85,71,347
DEBT SERVICES—						
22—INTEREST ON DEBT AND OTHER OBLIGATIONS ...	...	4,99,412	...	21,17,778	4,99,412	21,17,778
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—(i) SINKING FUND	...	21,55,084	...	23,13,815	21,55,084	23,13,815
(ii) PAYMENTS TO THE CENTRAL GOVERNMENT	...	31,32,318	...	15,20,687	31,32,318	15,20,687
CIVIL ADMINISTRATION—						
25—GENERAL ADMINISTRATION	1,14,92,989	32,53,531	1,13,85,263	31,01,603	1,47,46,520	1,44,86,866
27—ADMINISTRATION OF JUSTICE	51,51,759	19,89,698	51,83,059	19,39,177	71,41,457	71,22,236
28—JAILS AND CONVICT SETTLEMENTS ...	29,11,080	1,77,604	29,62,572	1,72,852	30,88,684	31,35,424
29—POLICE	1,53,80,786	13,80,058	1,53,01,401	13,49,099	1,67,60,844	1,66,50,500
36—SCIENTIFIC DEPARTMENTS	26,600	...	25,409	...	26,600	25,409
37—EDUCATION ...	2,05,24,626	2,28,482	2,08,81,645	1,85,809	2,07,53,108	2,10,67,454
38—MEDICAL	31,00,624	4,32,810	31,75,880	4,64,882	35,33,434	36,40,762
39—PUBLIC HEALTH ...	23,37,919	44,570	23,10,082	37,520	23,82,489	23,47,602
40—AGRICULTURE ...	37,36,874	1,76,332	69,13,290	2,11,271	39,13,206	71,24,561
41—VETERINARY ...	4,50,448	22,954	4,87,335	25,554	4,73,402	5,12,889
42—CO-OPERATIVE CREDIT ...	5,83,117	17,722	6,16,181	15,900	6,00,839	6,32,081
43—INDUSTRIES... ...	17,80,857	32,900	20,54,762	32,880	18,13,757	20,87,642
44—AVIATION	4,000	...	5,000	...	4,000	5,000
47—MISCELLANEOUS DEPARTMENTS	92,585	350	89,778	400	92,935	90,178
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—						
50—CIVIL WORKS—						
(a) PROVINCIAL EXPENDITURE	51,35,896	4,27,963	49,93,130	3,04,668	55,63,859	52,97,798
(b) IMPROVEMENT OF COMMUNICATIONS FROM ROAD DEVELOPMENT ACCOUNT	12,99,560	29,810	10,06,682	1,53,444	13,29,370	11,60,126
MISCELLANEOUS—						
54—FAMINE RELIEF—						
A—FAMINE RELIEF ...	61,560	...	97,840	...	61,560	97,840
B—TRANSFERS TO FAMINE RELIEF FUND ...	...	2,65,000	...	...	2,65,000	...
CARRIED OVER ...	9,76,59,746	2,73,18,558	10,27,65,514	2,72,42,481	12,49,78,304	13,00,07,995

	Budget and supplementary grants, 1937-38		Budget estimate, 1938-39		Total of Budgets	
	Voted	Charged	Voted	Charged	1937-38	1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	9,76,59,746	2,73,18,558	10,27,65,514	2,72,42,481	12,49,78,304	13,00,07,995
55—SUPERANNUATION ALLOWANCES AND PENSIONS ...	69,14,836	31,07,796	72,55,072	31,82,907	1,00,22,632	1,04,37,979
56—STATIONERY AND PRINTING	11,97,756	17,650	14,53,455	17,550	12,15,406	14,71,005
57—MISCELLANEOUS CHARGES ...	8,81,039	...	9,09,682	...	8,81,039	9,09,682
63—EXTRAORDINARY CHARGES	3,000	...	...	...	3,000	...
TOTAL EXPENDITURE MET FROM REVENUE ...	10,66,56,377	3,04,44,004	11,23,83,723	3,04,42,938	13,71,00,381	14,28,26,661
DEBT AND DEPOSIT HEADS—						
CAPITAL ACCOUNTS NOT MET FROM REVENUE—						
68—CONSTRUCTION OF IRRIGATION WORKS	53,83,985	1,32,900	7,60,600	11,200	55,16,885	7,71,800
68—CAPITAL OUTLAY ON HYDRO-ELECTRIC WORKS ...	38,49,820	30,000	10,48,812	6,560	38,79,820	10,55,372
81—CIVIL WORKS NOT MET FROM REVENUE ...	18,12,403	20,847	19,34,108	58,740	18,33,250	19,92,848
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS ...	9,60,000	−4,03,300	9,50,000	−4,56,242	5,56,700	4,93,758
85—PAYMENTS TO RETRENCHED PERSONNEL	−18,000	−5,500	−16,422	−3,189	−23,500	−19,611
CARRIED OVER ...	1,19,88,208	−2,25,053	46,77,098	−3,82,931	1,17,63,155	42,94,167

	Budget and supplementary grants, 1937-38		Budget estimate, 1938-39		Total of Budgets	
	Voted	Charged	Voted	Charged	1937-38	1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	1,19,88,208	−2,25,053	46,77,098	−3,82,931	1,17,63,155	42,94,167
N—PUBLIC DEBT—						
A—RUPEE DEBT—						
PERMANENT DEBT DISCHARGED—						
(i) 3 PER CENT. UNITED PROVINCES LOAN, 1961—66 ...	...	2,63,600	...	4,23,000	2,63,600	4,23,000
(ii) 6 PER CENT. UNITED PROVINCES DEVELOPMENT LOAN...	...	25,000	...	10,000	25,000	10,000
P—DEPOSITS AND ADVANCES—						
DEPOSITS NOT BEARING INTEREST—						
(A) SINKING FUNDS—						
SINKING FUND INVESTMENT ACCOUNT	...	19,00,081	...	19,00,071	19,00,081	19,00,071
(B) RESERVE FUNDS—						
TRANSFERS FROM FAMINE RELIEF FUND	...	95,000	...	1,00,000	95,000	1,00,000
ADVANCES NOT BEARING INTEREST—						
ADVANCES REPAYABLE—						
CIVIL ADVANCES	5,22,000	...	5,52,000	...	5,22,000	5,52,000
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT...	1,45,18,500	...	64,36,249	...	1,45,18,500	64,36,249
TOTAL, DEBT AND DEPOSIT HEADS	2,70,28,708	20,58,628	1,16,65,347	20,50,140	2,90,87,336	1,37,15,487
TOTAL DISBURSEMENTS	13,36,85,085	3,25,02,632	12,40,49,070	3,24,93,078	16,61,87,717	15,65,42,148

No. of grant	Major Heads	Actuals	Budget and supplementary grants	Revised estimate	Amount included in Budget, 1938-39		
		Total 1936-37	Total 1937-38	Total 1937-38	Voted	Charged	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	RECEIPTS						
	XXI—Administration of Justice ...	...	...	1,280	...	...	...
	XXIII—Police	119	...	80	...	...	...
	XXVII—Medical	6,936	...	...	...	...	...
	XXVII—Public Health	...	...	520	500	...	500
	XXXII—Industries	...	...	40	...	...	...
	XXXVI—Miscellaneous Department ...	19	...	...	...	...	...
	XXXIX—Civil Works	...	...	160	...	...	...
	XLV—Stationery and Printing ...	547	400	680	680	...	680
	XLVI—Miscellaneous	144	...	200	...	...	...
	Loss or Gain by Exchange	—43	...	...	...	...	...
	Grand Total ...	7,722	400	2,960	1,180	...	1,180
	CHARGES						
1	7—Land Revenue	30,706	27,360	29,000	...	22,960	22,960
2	8—Provincial Excise	...	6,400	...	...	11,200	11,200
4	10—Forest	1,14,466	1,16.000	1,38,440	6,080	87,200	93,280
8	18—Irrigation, etc.	1,81,572	1,81,040	1,71,440	26,960	1,72,040	1,99,000
9	25—General Administration ...	6,89,063	7,04,240	6,61,320	1,04,920	5,79,320	6,84,240
10	27—Administration of Justice ...	2,02,335	1,73,560	2,38,560	18,000	2,03,280	2,21,280
11	28—Jails and Convict Settlements	4,032	9,720	6.640	1,920	14,600	16,520
12	29—Police	3,10,911	3,36,680	2,99,400	2,480	2,98,880	3,01,360
14	37—Education	71,597	76,680	56,320	14,240	42,600	56,840
15	38—Medical...	1,26,005	1,38,880	1,39,000	33,840	1,16,000	1,49,840
16	39—Public Health	36,353	39,560	34,720	8,360	8,520	16,880
17	40—Agriculture	24,496	34,920	11,600	4,680	45,880	50,560
18	41—Veterinary	...	14,800	12,160	6,720	4,800	11,520
20	43—Industries	8,868	33,840	24,920	26,680	...	26,680
22	47—Miscellaneous Departments ...	...	4,800	4,880	...	...	...
25	50—Civil Works	59,280	40,600	40,960	12,000	55,000	67,000
28	55—Superannuation Allowances and Pensions	23,87,548	25,70,000	24,62,000	2,80,000	22,72,000	25,52,000
29	56—Stationery and Printing ...	35,459	64,240	31,240	52,000	4,000	56,000
30	57—Miscellaneous Charges ...	68	80	80	80	...	80
31	63—Extraordinary Charges ...	1,227	...	...	...	...	...
34	83—Payment of Commuted Value of Pensions	...	95,000	45,000	20,000	30,000	50,000
	Loss or gain by exchange ...	—23,164	...	—22,627	...	...	...
	Grand Total ...	42,60,822	46,73,400	43,85,053	6,18,960	39,68,280	45,87,240

PART III

DETAILED ESTIMATES

OF

REVENUE AND RECEIPTS

FOR THE YEAR 1938-39

DETAILED ESTIMATES

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1938-39

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to Provinces ..	..	..	21,00,000	20,00,000

V—SALT

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Share of net proceeds assigned to Provinces ..	850	800	1,000	300

VII—LAND REVENUE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
VII-A—Ordinary revenue	5,80,53,683	6,16,80,580	6,06,63,200	6,27,96,960
Sale of Government estates	1,445	2,500	2,500	1,500
Rents, etc. of fisheries	512	600	300	500
Sale-proceeds of waste land and redemption of land tax	86	3,000	2,000	100
Rates and cesses on land—				
(*a*) **Court of Wards estates**	3,18,090 (for (a) and (b))	3,00,000 (for (a) and (b))	3,10,000 (for (a) and (b))	2,65,000
(*b*) **Other private estates under Government management**				33,000
VII-B—Miscellaneous	8,95,016	8,42,875	8,97,300	8,81,275
Recoveries of over-payments	1,255	2,000	3,500	3,000
Collection of payments for services rendered ..	1,386	3,500	3,500	4,000
Total ..	5,92,71,473	6,28,35,055	6,18,82,300	6,39,85,335
Deduct—Portion of land revenue due to Irrigation (transferred to "Irrigation," page 274)	*27,71,558*	*27,71,600*	*27,71,600*	*27,71,600*
Total ..	5,64,99,915	6,00,63,455	5,91,10,700	6,12,13,735
Deduct—Refunds	*30,836*	*15,800*	*16,500*	*26,600*
Total ..	5,64,69,079	6,00,47,655	5,90,94,200	6,11,87,135

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Fixed collections—				
Balance (arrears)	21,16,327	39,18,000	36,48,000	31,00,000
Demand (current)	7,12,68,393	7,11,45,000	7,09,38,000	7,05,50,000
Total ..	7,33,84,720	7,50,63,000	7,45,86,000	7,36,50,000
Deduct advance collections in the previous years against current demand	3,82,672	4,00,000	3,38,000	4,00,000
Net demand ..	7,30,02,048	7,46,63,000	7,42,48,000	7,32,50,000
Deduct—				
(1) Remissions	*1,27,32,575	*1,20,17,000	*1,18,81,000	*97,28,000
(2) Suspensions	2,93,013	4,50,000	3,00,000	2,50,000
(3) Arrears	33,55,269	20,00,000	28,00,000	20,00,000
Total ..	1,63,80,857	1,44,67,000	1,49,81,000	1,19,78,000
Collection for the year	5,66,21,191	6,01,96,000	5,92,67,000	6,12,72,000
Add advance collections against the demand of succeeding year	3,38,485	4,00,000	4,00,000	4,00,000
Total fixed collections	5,69,59,676	6,05,96,000	5,96,67,000	6,16,72,000
Collections from Government estates—				
Rents from cultivators .. (a) Current demand ..	6,19,141	6,26,400	6,00,400	6,13,140
(b) Arrears	14,222	19,000	12,700	11,800
Sayar, manorial dues and rent of houses	62,085	44,600	44,600	50,050
Village grazing dues	27,343	27,460	24,500	27,184
Forests	2,98,692	2,98,200	2,38,200	3,52,000
Gardens	7,894	5,630	8,940	5,490
Mill rents	32,507	27,060	31,860	32,014
Canals and ferries	11,681	14,620	12,100	11,132
Cattle-breeding	2,069	1,560	1,730	1,800
Seed depot and agricultural farms	7	50	70	50
Miscellaneous	18,366	20,000	21,100	20,300
Total, Collections from Government estates ..	10,94,007	10,84,580	9,96,200	11,24,960
Total, Ordinary revenue ..	5,80,53,683	6,16,80,580	6,06,63,200	6,27,96,960

DETAILS OF COLLECTIONS FROM GOVERNMENT ESTATES FOR EACH ESTATE SEPARATELY—

TARAI AND BHABAR GOVERNMENT ESTATE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Rents from cultivators .. .. (a) Current demand	3,14,986	3,10,000	3,14,000	3,15,000
(b) Arrears ..	9,788	14,000	7,000	2,800
Sayar, manorial dues and rent of houses	22,576	23,000	23,000	23,000
Village grazing dues	19,359	20,000	17,000	19,000
Forests	2,04,549	2,60,000	2,00,000	3,15,000
Gardens	4,289	4,000	4,000	4,000
Mill rents	30,660	25,000	30,000	30,000
Canals and ferries	7,809	9,000	9,000	10,000
Cattle-breeding	..	..	..	..
Seed depot and agricultural farms	..	..	..	..
Miscellaneous	11,871	9,000	10,000	10,000
TOTAL, TARAI AND BHABAR GOVERNMENT ESTATE ..	6,25,887	6,74,000	6,14,000	7,28,800

*Slump remissions	1,11,01,915	1,01,02,000	99,41,000	82,28,000
Calamity remissions	11,64,660	15,00,000	16,00,000	15,00,000
Progressive *jamas* not imposed	4,66,000	4,15,000	3,40,000	..
Total	1,27,32,575	1,20,17,000	1,18,81,000	97,28,000

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES				
GARHWAL BHABAR GOVERNMENT ESTATE				
Rents from cultivators .. .. (a) Current demand	30,251	29,000	29,000	30,000
(b) Arrears ..	..	..	..	..
Sayar, manorial dues and rent of houses	3,210	3,000	3,000	3,000
Village grazing dues	291	400	300	300
Forests	5,317	1,000	1,000	1,000
Gardens	2,731	800	800	500
Mill rents	1,794	2,000	1,800	1,900
Canals and ferries	1,344	1,000	1,000	1,000
Cattle-breeding	1,511	1,000	1,200	1,300
Seed depot and agricultural farms	..	..	..	..
Miscellaneous	630	3,000	3,000	3,300
TOTAL, GARHWAL BHABAR GOVERNMENT ESTATE ..	47,079	41,200	41,100	42,300
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE				
Rents from cultivators .. .. (a) Current demand	1,389	1,400	1,400	1,400
(b) Arrears ..	..	..	..	..
Sayar, manorial dues and rent of houses	314	200	200	100
Village grazing dues	78	..	..	..
Forests	220	..	..	..
Gardens	237	240	240	240
Mill rents	50	60	60	64
Cattle-breeding	61	..	..	..
Seed depot and agricultural farms	..	..	..	..
Miscellaneous	270	200	300	200
TOTAL, KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE.	2,619	2,100	2,200	2,004
DUDHI GOVERNMENT ESTATE				
Rents from cultivators .. .. (a) Current demand	31,762	32,000	32,000	32,000
(b) Arrears ..	..	..	..	..
Sayar, manorial dues and rent of houses	14,620	8,700	8,700	9,550
Village grazing dues	6,124	6,200	6,200	6,200
Forests	34,888	36,200	36,200	35,000
Gardens	359	200	1,400	200
Mill rents	..	..	..	..
Canals and ferries	70	120	100	100
Cattle-breeding	446	560	500	500
Seed depot and agricultural farms	..	..	..	..
Miscellaneous	166	300	300	300
TOTAL, DUDHI GOVERNMENT ESTATE ..	88,435	84,280	85,400	83,850

	Actuals, 1936–37	Budget estimate, 1937–38	Revised estimate, 1937–38	Budget estimate, 1938–39
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—(*continued*)				
ALLAHABAD GOVERNMENT ESTATE				
Rents from cultivators .. .. (a) Current demand	1,01,651	91,000	91,000	96,000
Rents from cultivators (b) Arrears ..	..	2,000	1,000	3,000
Sayar, manorial dues and rent of houses	..	7,000	7,000	6,700
Village grazing dues	..	..	..	..
Canals and ferries	..	..	..	..
Miscellaneous	..	2,000	2,000	1,000
TOTAL, ALLAHABAD GOVERNMENT ESTATE ..	1,01,651	1,02,000	1,01,000	1,06,700
GHAZIPUR GOVERNMENT ESTATE				
Rents from cultivators .. .. (a) Current demand	23,707	23,000	23,000	23,740
Rents from cultivators (b) Arrears ..	..	1,000	700	1,000
Sayar, manorial dues and rent of houses	654	700	700	700
Village grazing dues..	..	400	..	400
Forests	33	..	..	..
Gardens	..	50	..	50
Catttle breeding	2	..	30	..
Seed depot and agricultural farms	..	50	70	50
Miscellaneous	545	500	500	500
TOTAL, GHAZIPUR GOVERNMENT ESTATE ..	24,941	25,700	25,000	26,440
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE				
Rents from cultivators .. .. (a) Current demand	1,15,395	1,40,000	1,10,000	1,15,000
Rents from cultivators (b) Arrears ..	4,434	2,000	4,000	5,000
Sayar, manorial dues and rent of houses	20,711	2,000	2,000	7,000
Village grazing dues	1,491	460	1,000	1,284
Forests	53,685	1,000	1,000	1,000
Gardens	278	340	2,500	500
Mill rents	3	..	..	50
Canals and ferries	2,458	4,500	2,000	32
Cattle-breeding	49	..	..	..
Seed depot and agricultural farms	7	..	..	..
Miscellaneous	4,884	5,000	5,000	5,000
TOTAL, ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENTTE	2,03,395	1,55,300	1,27,500	1,34,866
TOTAL COLLECTIONS FROM GOVERNMENT ESTATES ..	10,94,007	10,84,580	9,96,200	11,24,960

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—(*continued*)				
SUMMARY				
RENTS FROM CULTIVATORS—				
(*a*) **Current demand—**				
TARAI AND BHABAR GOVERNMENT ESTATE ..	3,14,986	3,10,000	3,14,000	3,15,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	30,251	29,000	29,000	30,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	1,389	1,400	1,400	1,400
DUDHI GOVERNMENT ESTATE	31,762	32,000	32,000	32,000
ALLAHABAD GOVERNMENT ESTATE	1,01,651	91,000	91,000	96,000
GHAZIPUR GOVERNMENT ESTATE	23,707	23,000	23,000	23,740
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	1,15,395	1,40,000	1,10,000	1,15,000
Total	6,19,141	6,26,400	6,00,400	6,13,140
(*b*) **Arrears—**				
TARAI AND BHABAR GOVERNMENT ESTATE ..	9,788	14,000	7,000	2,800
GARHWAL BHABAR GOVERNMENT ESTATE ..	..	..	..	..
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	..	..	..	..
DUDHI GOVERNMENT ESTATE	..	..	..	..
ALLAHABAD GOVERNMENT ESTATE	..	2,000	1,000	3,000
GHAZIPUR GOVERNMENT ESTATE	..	1,000	700	1,000
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	4,434	2,000	4,000	5,000
Total	14,222	19,000	12,700	11,800
Sayar, manorial dues and rent of houses—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	22,576	23,000	23,000	23,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	3,210	3,000	3,000	3,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	314	200	200	100
DUDHI GOVERNMENT ESTATE	14,620	8,700	8,700	9,550
ALLAHABAD GOVERNMENT ESTATE	..	7,000	7,000	6,700
GHAZIPUR GOVERNMENT ESTATE	654	700	700	700
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	20,711	2,000	2,000	7,000
Total	62,085	44,600	44,600	50,050

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—(*continued*)				
SUMMARY—(*continued*)				
Village Grazing dues—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	19,359	20,000	17,000	19,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	291	400	300	300
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	78	..	..	..
DUDHI GOVERNMENT ESTATE	6,124	6,200	6,200	6,200
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	400	..	400
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	1,491	460	1,000	1,284
Total	27,343	27,460	24,500	27,184
Forests—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	2,04,549	2,60,000	2,00,000	3,15,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	5,317	1,000	1,000	1,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	220	..	..	..
DUDHI GOVERNMENT ESTATE	34,888	36,200	36,200	35,000
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	33	..	..	..
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	53,685	1,000	1,000	1,000
Total	2,98,692	2,98,200	2,38,200	3,52,000
Gardens—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	4,289	4,000	4,000	4,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	2,731	800	800	500
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	237	240	240	240
DUDHI GOVERNMENT ESTATE	359	200	1,400	200
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	50	..	50
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	278	340	2,500	500
Total	7,894	5,630	8,940	5,490

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—(*continued*)				
SUMMARY—(*continued*)				
Mill rents—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	30,660	25,000	30,000	30,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	1,794	2,000	1,800	1,900
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	50	60	60	64
DUDHI GOVERNMENT ESTATE	..	..	..	..
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	..	..	..
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	3	..	..	50
Total ..	32,507	27,060	31,860	32,014
Canals and ferries—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	7,809	9,000	9,000	10,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	1,344	1,000	1,000	1,000
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	..	..	..	..
DUDHI GOVERNMENT ESTATE	70	120	100	100
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	..	..	..
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	2,458	4,500	2,000	32
Total ..	11,681	14,620	12,100	11,132
Cattle-breeding—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	..	..	..	..
GARHWAL BHABAR GOVERNMENT ESTATE ..	1,511	1,000	1,200	1,300
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	61	..	..	..
DUDHI GOVERNMENT ESTATE	446	560	500	500
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	2	..	30	..
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	49	..	..	..
Total	2,069	1,560	1,730	1,800

DETAILED ACCOUNT NO. VII-A—LAND REVENUE—ORDINARY REVENUE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39
	Rs.	Rs.	Rs.	Rs.
COLLECTIONS FROM GOVERNMENT ESTATES—(*concluded*)				
SUMMARY—(*concluded*)				
Seed depot and agricultural farms—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	..	..	..	..
GARHWAL BHABAR GOVERNMENT ESTATE ..	..	..	..	..
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	..	..	..	..
DUDHI GOVERNMENT ESTATE	..	..	..	..
ALLAHABAD GOVERNMENT ESTATE	..	..	..	..
GHAZIPUR GOVERNMENT ESTATE	..	50	70	50
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	7	..	..	..
Total	7	50	70	50
Miscellaneous—				
TARAI AND BHABAR GOVERNMENT ESTATE ..	11,871	9,000	10,000	10,000
GARHWAL BHABAR GOVERNMENT ESTATE ..	630	3,000	3,000	3,300
KUMAUN SOLDIERS' SETTLEMENT GOVERNMENT ESTATE	270	200	300	200
DUDHI GOVERNMENT ESTATE	166	300	300	300
ALLAHABAD GOVERNMENT ESTATE	..	2,000	2,000	1,000
GHAZIPUR GOVERNMENT ESTATE	545	500	500	500
ALL OTHER GOVERNMENT ESTATES UNDER THE ADMINISTRATIVE CONTROL OF THE BOARD OF REVENUE	4,884	5,000	5,000	5,000
Total	18,366	20,000	21,100	20,300
TOTAL, COLLECTIONS FROM GOVERNMENT ESTATES ..	10,94,007	10,84,580	9,96,200	11,24,960

DETAILED ACCOUNT NO. VII-B—LAND REVENUE—MISCELLANEOUS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39
Revenue record-room receipts—				
Mutation fines	1,34,557	1,20,000	1,20,000	1,30,000
Sale of waste-paper	3,714	3,700	3,700	3,700
Total, Revenue record-room receipts ..	1,38,271	1,23,700	1,23,700	1,33,700
Malikana revenue—				
Current demand and ordinary arrears	2,02,223	2,08,000	2,08,000	2,08,000
Fines and forfeitures of revenue courts	274	700	500	500
Rent of railway (class C) lands and rents of buildings situated on such lands	7,593	1,500	1,500	2,700
Recoveries of building advances to patwari .. .. } Voluntary contributions for the maintenance of special patwari circles .. .. } Patwari miscellaneous receipts .. .. .. }	21,295	13,700	34,000	34,800
Recoveries on account of law charges in civil suits .. } Recoveries in India of law charges in England on account of appeals from India .. .. }	27	100	100	100
Recoveries of cost of erecting boundary pillars	30,844	19,500	27,000	19,500
Contribution on account of establishment for attached estates } Miscellaneous receipts .. .. }	61,142	45,000	85,000	60,000
Amins' fees for correction of field boundaries	20,729	20,000	20,000	20,000
Partition fees	2,92,468	2,80,000	2,70,000	2,75,000
Receipts from quarries and minor mineral products in forests and lands not under the management of the Forest Department	23,972	30,000	32,000	30,000
Stone Mahal receipts (Mirzapur)	92,110	94,875	90,000	91,575
Rent of buildings	126	700	500	400
Sale of lands and houses	3,942	5,100	5,000	5,000
Total, Malikana revenue ..	7,56,745	7,19,175	7,73,600	7,47,575
Total, Miscellaneous ..	8,95,016	8,42,875	8,97,300	8,81,275

VIII—PROVINCIAL EXCISE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs	Rs.	Rs.
VIII-A—Country spirit	67,03,247	66,40,500	66,40,500	59,00,000
VIII-B—Country fermented liquor	7,81,167	7,80,000	7,80,000	7,00,000
VIII-C—Malt liquor	1,25,995	1,23,000	1,23,000	1,12,000
VIII-D—Wines and spirits..	9,96,852	9,28,000	9,28,000	9,10,000
VIII-E—Receipts from commercial spirits ..	36,142	30,100	30,100	1 23,500
VIII-F—Opium	26,41,223	25,42,000	25,42,000	23,01,400
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	..	2,500	2 500	2,500
VIII-G—Hemp and other drugs	44,12,682	41,73,000	41,73,000	38,48,000
VIII-H—Fines, confiscations and miscellaneous ..	61,527	58,100	58,100	47,800
VIII-I—Receipts from distilleries	2,123	2,500	2,500	4,000
Recoveries of over-payments	416	300	300	400
Collection of payments for services rendered ..	..	..	..	400
Deduct—Refunds ..	*4,83,095*	*2,30,000*	*2,30,000*	*3,25,000*
Total ..	1,52,78,279	1,50,50,000	1,50,50,000	1,36,25,000

DETAILED ACCOUNT NO. VIII-A—PROVINCIAL EXCISE—COUNTRY SPIRIT

(a) Still-head duty	42,53,650	42,50,000	42,50,000	38,46,000
(b) Licence fees in contract areas	22,22,122	21,70,000	21,70,000	18,50,000
(c) Licence fees in farm and out-still areas	2,27,092	2,20,000	2,20,000	2,00,000
(d) Export duty	383	500	500	4,000
Total ..	67,03,247	66,40,500	66,40,500	59,00,000

DETAILED ACCOUNT NO. VIII-B—PROVINCIAL EXCISE—COUNTRY FERMENTED LIQUOR

(a) Tree-tax and licence fees..	2,56,831	2,55,000	2,55,000	2,25,000
(b) Other *tari* receipts	5,24,336	5,25,000	5,25,000	4,75,000
Total ..	7,81,167	7,80,000	7,80,000	7,00,000

DETAILED ACCOUNT NO. VIII-C—PROVINCIAL EXCISE—MALT LIQUOR

(a) Duty on beer locally manufactured	20,850	20,000	20,000	18,000
(b) Licence fees from sale of beer	3,013	3,000	3,000	4,000
(c) Duty from other Governments	1,02,132	1,00,000	1,00,000	90,000
Total ..	1,25,995	1,23,000	1,23,000	1,12,000

DETAILED ACCOUNT NO. VIII-D—PROVINCIAL EXCISE—WINES AND SPIRITS

(a) Still-head duty on wines and spirits locally manufactured ..	7,06,796	7,00,000	7,00,000	7,00,000
(b) Other licence fees	2,15,785	2,18,000	2,18,000	2,00,000
(c) Export duty	11,830	10,000	10,000	6,000
(d) Duty from other Governments	62,441	..	..	4,000
Total ..	9,96,852	9,28,000	9,28,000	9,10,000

DETAILED ACCOUNT NO. VIII-E—PROVINCIAL EXCISE—RECEIPTS FROM COMMERCIAL SPIRITS

(a) Duty on spirits used for medicinal purposes	5,237	5,000	5,000	18,000
(b) Duty on spirits used for commercial purposes	13,002	12,000	12,000	38,000
(c) Licence fees for medicated wines	3,019	2,500	2,500	2,500
(d) Licence fees for commercial spirits	10,483	10,500	10,500	10,000
(e) Duty from other Governments	4,401	100	100	5,000
(f) Permit fees on denatured spirits	..	..	..	50,000
Total ..	36,142	30,100	30,100	1,23,500

DETAILED ACCOUNT NO. VIII-F—PROVINCIAL EXCISE—OPIUM

(a) Cost price	3,39,428	3,50,000	3,50,000	3,30,000
(b) Duty	12,42,356	12,45,000	12,45,000	11,60,000
(c) Licence fees	10,57,796	9,45,000	9,45,000	8,10,000
(d) Licence fees for morphia and for permits for manufacture and sale of medicinal preparations	1,643	2,000	2,000	1,400
Total ..	26,41,223	25,42,000	25,42,000	2,3,01,400

Detailed Account No. VIII-G—PROVINCIAL EXCISE—Hemp and other drugs

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(a) Ganja	4,51,392	4,52,000	4,52,000	4,50,000
(b) Charas	14,20,252	14,20,000	14,20,000	14,00,000
(c) Bhang	3,02,491	3,00,000	3,00,000	3,00,000
(d) Licence fees on sale of ganja, bhang and charas.. ..	22,37,351	20,00,000	20,00,000	16,97,000
(e) Licence fees from sale of cocaine and other drugs ..	1,196	1,000	1,000	1,000
Total ..	44,12,682	41,73,000	41,73,000	38,48,000

Detailed Account No. VIII-H—PROVINCIAL EXCISE—Fines, confiscations and miscellaneous

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(a) Fines and confiscations	14,943	15,000	15,000	15,000
(b) Miscellaneous..	44,043	40,000	40,000	30,000
(c) Rent of buildings	2,541	3,000	3,000	2,780
(e) Water-tax	..	100	100	20
Total ..	61,527	58,100	58,100	47,800

Detailed Account No. VIII-I—PROVINCIAL EXCISE—Receipts from Distilleries

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Government distilleries—				
Miscellaneous—				
(a) Sale-proceeds of distillery lands and buildings	..	..	..	
(b) Sale-proceeds of old stores and materials	..	250	250	
(c) Rent of distillery land	..	2,000	2,000	
(d) Sale-proceeds of measuring glasses and old furniture ..	..	90	90	
(e) Sale-proceeds of grass, fruits and trees	..	150	150	
(f) Sale-proceeds of waste paper	..	10	10	
Total ..	2,123	2,500	2,500	4,000

IX—STAMPS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
A—NON-JUDICIAL				
Stamp duties on bills of exchange, etc... ..	**23,479**	**23,400**	**23,000**	**22,000**
IX-A—Sale of other non-judicial stamps ..	**35,54,441**	**28,89,200**	**26,16,000**	**27,93,500**
IX-B—Duty on impressing documents	**27,702**	**27,700**	**1,01,500**	**28,500**
Fines and penalties	**55,322**	**55,200**	**55,000**	**54,500**
Miscellaneous	**1,360**	**1,500**	**1,500**	**1,500**
Deduct—Refunds	*46,780*	*50,000*	*50,000*	*50,000*
Total ..	**36,15,524**	**29,47,000**	**27,47,000**	**28,50,000**
B—JUDICIAL				
Court fees—				
Court fees realized in stamps	**1,17,17,307**	**1,14,60,300**	**99,37,500**	**1,08,89,500**
Sale of stamps	**10,15,112**	**10,10,200**	**10,15,000**	**10,10,000**
Fines and penalties .. .. .. }	**..**	**500**	**500**	**500**
Miscellaneous .. .. }				
Deduct—Refunds	*88,852*	*1,00,000*	*1,00,000*	*1,00,000*
Total ..	**1,26,43,567**	**1,23,71,000**	**1,08,53,000**	**1,18,00,000**
Total ..	**1,62,59,091**	**1,53,18,000**	**1,36,00,000**	**1,46,50,000**

Detailed Account No. IX-A—Sale of other Non judicial Stamps

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Government store of sale-proceeds of unified stamps during 1930-31 to 1933-34	6,54,660	..	..	..
Sale of revenue stamps of one to four anna denominations ..	4,22,503	4,19,000	4,05,000	4,18,000
Impressed labels or special adhesive stamps	83,031	83,000	83,000	82,000
Other adhesive stamps	27,644	27,600	28,000	27,000
Other general stamps	23,66,603	23,59,600	21,00,000	22,66,500
Total ..	35,54,441	28,89,200	26,16,000	27,93,500

Detailed Account No. IX-B—STAMPS—Duty on impressing documents

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925	2,525	2,500	13,000	3,000
Duty on documents voluntarily brought for adjudication (section 31, Act II of 1899)	6,600	6,600	70,000	7,000
Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899	18,094	18,100	18,000	18,000
Other items	483	500	500	500
Total ..	27,702	27,700	1,01,500	28,500

X—FOREST

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39,
	Rs.	Rs.	Rs.	Rs.
X-A-I.—Timber and other produce removed from the Forests by Government Agency ..	**3,66,949**	**4,18,600**	**3,98,000**	**4,81,200**
X-B-II.—Timber and other produce removed from the Forests by consumers or purchasers	**37,24,976**	**39,85,000**	**41,18,000**	**40,53,400**
III—Drift and waif wood and confiscated forest produce	**1,211**	**2,100**	**1,500**	**1,300**
X-C-IV.—Revenue from forests not managed by Government	**18,285**	**19,000**	**19,000**	**19,000**
X-D-V.—Miscellaneous	**3,28,024**	**3,53,100**	**3,54,000**	**2,83,100**
Deduct—Refunds	*3,302*	*7,800*	*8,500*	*7,000*
Total ..	**44,36,143**	**47,70,000**	**48,82,000**	**48,31,000**

DETAILED ACCOUNT NO. X-A—FOREST—I—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39,
(*a*) Timber—				
Eastern Circle	3,348	2,450	3,100	2,200
Western Circle	3,247	18,050	2,800	3,350
Kumaun Circle	6,617	700	700	700
Working Plans Circle..	9	..	..	..
Total ..	13,221	21,200	6,600	6,250
(*b*) Firewood and charcoal—				
Eastern Circle	..	30	..	1,000
Western Circle	20	50	50	50
Kumaun Circle	17,708	22,260	25,930	19,480
Working Plans Circle	120	150	20	20
Total ..	17,848	22,490	26,000	20,550
(*c*) Bamboos—				
Eastern Circle	150	30	250	30
Working Plans Circle	..	..	150	100
Total ..	150	30	400	130
(*d*) Resin—				
Kumaun Circle	3,31,329	3,68,400	3,59,000	4,47,100
(*e*) Grass and other minor produce—				
Eastern Circle	2,612	4,820	4,110	5,100
Western Circle	102	200	100	200
Kumaun Circle	1,320	960	1,390	1,470
Working Plans Circle	367	500	400	400
Total ..	4,401	6,480	6,000	7,170
TOTAL I—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—				
Eastern Circle	6,110	7,330	7,460	8,330
Western Circle	3,369	18,300	2,730	8,600
Kumaun Circle	3,56,974	3,92,320	3,87,240	4,68,750
Working Plans Circle..	496	650	570	520
Total ..	3,66,949	4,18,600	3,98,000	4,81,200

DETAILED ACCOUNT NO. X-B—FOREST—II—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(a) Timber—				
Eastern Circle	15,58,231	16,70,390	16,15,820	15,93,600
Western Circle	13,01,962	14,24,600	15,19,800	15,29,000
Kumaun Circle	2,59,051	2,49,610	2,87,280	2,84,600
Working Plans Circle	72	100	100	100
Total ..	31,19,316	33,44,700	34,23,000	34,07,300
(b) Firewood and charcoal—				
Eastern Circle	2,599	2,600	2,650	2,480
Western Circle	30,189	31,000	52,530	44,620
Kumaun Circle	52,349	42,500	51,200	46,180
Working Plans Circle	4,731	2,600	2,620	2,050
Total ..	89,868	78,700	1,09,000	95,330
(c) Bamboos—				
Eastern Circle	8,446	9,050	11,810	11,400
Western Circle	64,561	1,37,100	98,180	90,850
Kumaun Circle	2,072	400	860	400
Working Plans Circle	50	150	150	150
Total ..	75,129	1,46,700	1,11,000	1,02,800
(d) Grazing and fodder grass—				
Eastern Circle	90,887	61,225	58,260	58,400
Western Circle	77,862	52,400	47,100	41,700
Kumaun Circle	14,350	9,100	13,540	13,830
Working Plans Circle	14,199	11,075	11,100	8,700
Total ..	1,97,298	1,33,800	1,30,000	1,22,630
(e) Other minor produce—				
Eastern Circle	65,403	88,790	1,23,970	1,15,850
Western Circle	1,71,141	1,85,600	2,11,850	2,01,180
Kumaun Circle	6,155	5,690	8,120	7,290
Working Plans Circle	666	1,020	1,060	1,020
Total ..	2,43,365	2,81,100	3,45,000	3,25,340
TOTAL, R-II—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS—				
Eastern Circle	17,25,566	18,32,055	18,12,510	17,81,730
Western Circle	16,45,715	18,30,700	19,29,460	19,07,350
Kumaun Circle	3,33,977	3,07,300	3,61,000	3,52,300
Working Plans Circle	19,718	14,945	15,030	12,020
Total ..	37,24,976	39,85,000	41,18,000	40,53,400

III—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE

Eastern Circle	239	390	140	110
Western Circle	955	1,700	1,340	1,170
Kumaun Circle	17	10	20	20
Total ..	1,211	2,100	1 500	1,300

DETAILED ACCOUNT NO. X-C—FORESTS—IV—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
(1) Duty on foreign timber and other forest produce—				
Western Circle	18,285	19,000	19,000	19,000
Kumaun Circle	..	..	..	..
Total ..	18,285	19,000	19,000	19,000

DETAILED ACCOUNT NO. X-D—FOREST—V—MISCELLANEOUS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
(a) Fines and forfeitures—				
Eastern Circle	5,998	3,740	4,250	4,300
Western Circle	7,844	7,500	7,230	6,300
Kumaun Circle	2,773	2,260	2,520	2,430
Total ..	16,615	13,500	14,000	13,030
(b) Refunds and other sources—				
General Direction	375	..	..	..
Eastern Circle	1,51,868	1,00,685	1,05,560	90,460
Western Circle	63,883	1,45,700	1,39,340	87,900
Kumaun Circle	15,192	19,470	20,410	16,960
Working Plans Circle..	66,241	63,025	64,090	64,380
Total ..	2,97,559	3,28,880	3,29,400	2,59,700
(c) Rent of buildings and furniture—				
Eastern Circle	3,235	3,300	3,250	3,221
Western Circle	1,771	1,920	1,940	1,850
Kumaun Circle	825	900	500	490
Working Plans Circle	1,765	1,780	1,810	1,780
Total ..	7,596	7,900	7,500	7,341
(d) Water-tax on residential buildings—				
Eastern Circle	23	..	50	19
Western Circle	122	..	100	110
Kumaun Circle	41	..	50	20
Total ..	186	..	200	149
(f) Recoveries of cost of Government establishment from private bodies—				
Western Circle	2,009	2,000	2,000	2,000
Working Plans Circle	389	400	400	400
Total ..	2,398	2,400	2,400	2,400
(e) Contribution towards leave salary—				
Eastern Circle	..	..	..	..
Western Circle	1,942	180	200	180
Kumaun Circle	1,574	240	300	300
Working Plans Circle	154	..	..	..
Total ..	3,670	420	500	480
TOTAL, V—MISCELLANEOUS—				
General Direction	375	..	..	..
Eastern Circle	1,61,124	1,07,725	1,13,110	98,000
Western Circle	77,571	1,57,300	1,50,810	98,340
Kumaun Circle	20,405	22,870	23,780	20,200
Working Plans Circle	68,549	65,205	66,300	66,560
Total ..	3,28,024	3,53,100	3,54,000	2,83,100

DETAILED ACCOUNT NO. X-C—FORESTS—IV—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—(*concluded*)

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
ABSTRACT	Rs.	Rs.	Rs.	Rs.
Grand Total, Revenue—				
General Direction	375	..	..	..
Eastern Circle	18,93,039	19,47,500	19,33,220	18,88,170
Western Circle	17,45,895	20,27,000	21,03,340	20,29,460
Kumaun Circle	7,11,373	7,22,500	7,72,040	8,41,270
Working Plans Circle	88,763	80,800	81,900	79,100
Total ..	44,39,445	47,77,800	48,90,500	48,38,000
Deduct refunds—				
Eastern Circle	423	1,940	3,300	1,740
Western Circle	1,752	5,000	3,600	4,460
Kumaun Circle	1,067	760	1,000	700
Working Plans Circle	60	100	600	100
Total ..	3,302	7,800	8,500	7,000
Total Revenue—				
General Direction	375	..	..	..
Eastern Circle	18,92,616	19,45,560	19,29,920	18,86,430
Western Circle	17,44,143	20,22,000	20,99,740	20,25,000
Kumaun Circle	7,10,306	7,21,740	7,71,040	8,40,570
Working Plans Circle	88,703	80,700	81,300	79,000
Total ..	44,36,143	47,70,000	48,82,000	48,31,000

XI—REGISTRATION

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget, estimate 1938-39
	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	7,13,162	7,95,500	7,00,000	7,00,000
Fees for copies of registered documents	65,809	90,500	65,000	75,000
XI-A—Miscellaneous	2,55,887	3,14,200	2,35,200	2,75,200
Recoveries of over-payments .. .. } Collection of payments for services rendered .. }	74	300	400	300
Deduct—Refunds	*457*	*500*	*660*	*500*
Total ..	10,34,475	12,00,000	10,00,000	10,50,000

DETAILED ACCOUNT NO. XI-A—REGISTRATION—MISCELLANEOUS

Fees for the authentication of powers-of-attorney	2,816	2,900	2,700	2,900
Fees on deposits, withdrawal or opening of covers containing wills	394	400	500	400
Fees on filing translations	108	100	100	100
Fines	375	400	2,000	500
Fees on commissions issued	1,360	800	1,500	1,000
Fees on visits paid	15,264	16,000	15,000	15,400
Fees for inspection of books and indices	54,647	60,400	55,000	75,000
Fees for searching for entries in books and their indices ..	1,65,966	2,17,000	1,43,500	1,64,000
Extra fees for registration by Registrars	1,523	1,700	1,500	1,500
Other miscellaneous receipts	11,964	13,000	12,000	13,000
Rent of buildings	1,470	1,500	1,400	1,400
Total ..	2,55,887	3,14,200	2,35,200	2,75,200

XII—RECEIPTS UNDER THE MOTOR VEHICLES ACTS

Receipts under the United Provinces Motor Vehicles Taxation Act	..	10,00,000	10,00,000	10,00,000
Fees and other receipts	..	..	..	10,000
Total ..	..	10,00,000	10,00,000	10,10,000

XIII—OTHER TAXES AND DUTIES

A–Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—				
Entertainment and Betting Tax	..	3,00,000	2,00,000	5,00,00
B–Receipts from Electricity Duties—				
Fees under the Indian Electricity Rules 1922 and other receipts	..	..	..	8,000
Total ..		3,00,000	2,00,000	5,08,000

XVI—SUBSIDIZED COMPANIES

Government share of surplus profits—				
Share of profits from the Shahdara-Saharanpur Light Railway	1,04,261	1,00,000	1,83,000	1,50,000

XVII—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
GROSS RECEIPTS				
Productive canals—				
Direct receipts—				
(1) Canals under civil departments	67,234	65,600	72,000	70,000
(2) Sarda Canal	41,73,434	35,86,400	28,13,800	42,26,200
(3) Tube-wells	9,53,880	14,52,800	12,57,100	22,16,500
(4) All other open canals	1,34,19,145	1,29,79,100	1,31,26,400	1,38,01,600
(5) Daurala Tramway	30,444	50,000	52,000	47,000
Indirect receipts—				
Portion of land revenue due to irrigation	26,78,752	26,78,800	26,78,800	26,78,800
Deduct—				
(a) *Deduct* contribution from revenue to wipe off the unproductive capital expenditure on watercourses ..	..	*50,000*	*50,000*	*50,000*
(b) *Deduct* refunds	*17,642*	*45,100*	*45,000*	*45,100*
Total, Productive canals	2,13,05,247	2,07,17,600	1,99,05,100	2,29,45,000
Unproductive canals—				
Direct receipts—				
(1) Canals under civil departments	8,415	4,500	7,000	8,000
(2) All other canals	16,36,105	10,78,800	12,21,000	11,99,900
Indirect receipts—				
Portion of land revenue due to irrigation	92,806	92,800	92,800	92,800
Deduct—Refunds	*3,361*	*5,000*	*5,000*	*5,000*
Total, Unproductive canals	17,33,965	11,71,100	13,15,800	12,95,700
Total receipts (PRODUCTIVE AND UNPRODUCTIVE CANALS)	2,30,39,212	2,18,88,700	2,12,20,900	2,42,40,700
Hydro-electric grid	20,45,003	28,62,000	27,16,000	32,70,000
Total receipts (canal *plus* hydro-electric) ..	2,50,84,215	2,47,50,700	2,39,36,900	2,75,10,700
WORKING EXPENSES				
Productive canals—				
(1) Canals under civil departments	39,144	41,100	40,400	39,500
(2) Canals, tube-wells and tramway under Irrigation branch—				
Works, repairs, tools and plant and provision for depreciation	35,84,371	40,93,870	40,79,914	38,58,114
Establishment	43,47,989	44,47,178	44,37,578	50,44,350
Total, Productive canals	79,71,504	85,82,148	85,57,892	89,41,964
Unproductive canals—				
(1) Canals under civil departments	2,426	420	3,000	1,62[illegible]
(2) Canals under Irrigation branch—				
Works, repairs, tools and plant	3,22,345	3,14,060	3,10,760	3,09,923
Establishment	6,91,445	5,25,000	5,25,000	4,40,000
Total, Unproductive canals	10,16,216	8,39,480	8,38,760	7,51,543
Total, Working Expenses (Productive and Unproductive canals)	89,87,720	94,21,628	93,96,652	96,93,507
Hydro-electric grid—				
Works, repairs, tools and plant and provision for depreciation	7,80,284	6,90,000	6,90,000	9,04,800
Establishment	1,41,076	3,14,000	3,14,000	5,50,000
Total, Hydro-electric working expenses	9,21,360	10,04,000	10,04,000	14,54,800
Total, Irrigation Branch Working expenses (canals *plus* hydro-electric)	99,09,080	1,04,25,628	1,04,00,652	1,11,48,307

XVII—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—(*concluded*)

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
NET RECEIPTS	Rs.	Rs.	Rs.	Rs.
Productive canals—				
Receipts	2,13,05,247	2,07,17,600	1,99,05,100	2,29,45,000
Working expenses	79,71,504	85,82,148	85,57,892	89,41,964
Net receipts (taking into account depreciation but not interest charges)	1,33,33,743	1,21,35,452	1,13,47,208	1,40,03,036
Unproductive canals—				
Receipts	17,33,965	11,71,100	13,15,800	12,95,700
Working expenses	10,16,216	8,39,480	8,38,760	7,51,543
Net receipts (without taking into account interest charges) ..	7,17,749	3,31,620	4,77,040	5,44,157
Total net canal receipts (taking into account depreciation but not interest charges)	1,40,51,492	1,24,67,072	1,18,24,248	1,45,47,193
Hydro-electric grid—				
Receipts	20,45,003	28,62,000	27,16,000	32,70,000
Working expenses	9,21,360	10,04,000	10,04,000	14,54,800
Net hydel receipts (taking into account depreciation but not interest charges)	11,23,643	18,58,000	17,12,000	18,15,200
Total net Irrigation branch receipts (canals *plus* hydel) ..	1,51,75,135	1,43,25,072	1,35,36,248	1,63,62,393
XVIII—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT	9,738	11,900	12,000	14,600

XX—INTEREST

XX-A—Interest on loans and advances by the Provincial Government	**9,31,059**	**9,91,600**	**8,71,690**	**7,95,140**
Miscellaneous—				
Interest on deposits in Sinking Fund of U. P. loan, 1944	**1,99,622**	**2,57,000**	**2,58,200**	**3,12,000**
Others	**40**	..	..	..
Interest on Provincial balances	**62,500**	**20,129**	**26,700**	**15,000**
Deduct—Refunds	*493*	*1,000*	*9,000*	*1,000*
Total ..	**11,92,728**	**12,67,729**	**11,47,590**	**11,21,140**

DETAILED ACCOUNT NO. XX-A—INTEREST—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

Interest on loans to local bodies	5,93,035	5,80,000	5,70,000	5,35,000
Ditto to landholders and other notabilities ..	30,127	23,000	17,500	9,300
Interest on advances to cultivators	2,90,139	2,76,000	2,52,000	2,25,000
Ditto ditto under Bundelkhand Encumbered Estates Act	1,315	1,700	2,200	1,100
Interest on miscellaneous loans ..	16,443	19,000	15,500	13,000
Recovery of interest on account of United Provinces Encumbered Estates Act bonds	..	80,000	..	..
House building	..	7,800	11,600	9,000
Motor car	..	4,000	2,600	2,500
Other conveyances	..	100	130	100
Passages	..	..	160	140
Others	..	..	..	..
Total ..	9,31,059	9,91,600	8,71,690	7,95,140

XXI—ADMINISTRATION OF JUSTICE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of unclaimed and escheated property ..	1,05,399	20,000	20,000	22,000
XXI-A—Court fees realized in cash	3,30,968	3,37,000	3,18,000	3,24,000
XXI-B—General fees, fines and forfeitures ..	6,64,405	6,82,866	6,65,000	6,68,450
XXI-C—Miscellaneous fees and fines	48,627	41,400	49,000	49,600
XXI-D—Miscellaneous	1,36,827	1,05,400	1,33,000	1,23,500
Receipts in England	..	..	1,280	..
Recoveries of over-payments	3,279	2,500	35,000	3,000
Collection of payments for services rendered ..	358	300	100	100
Deduct—Refunds	*70,883*	*90,000*	*79,600*	*75,000*
Total ..	12,18,[illegible]0	10,99,466	11,41,780	11,15,650

DETAILED ACCOUNT NO. XXI-A—ADMINISTRATION OF JUSTICE—COURT FEES REALIZED IN CASH

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Process-servers' fees	94,324	94,000	94,000	95,000
Civil court amins' fees	16,943	16,000	16,000	16,000
Kurk amins' fees	1,61,627	1,76,000	1,60,000	1,62,000
Recoveries on account of pauper suits	22,322	20,000	18,000	20,000
Fees for sale of revenue-paying lands .. .. .. Fees for execution of decrees in revenue cases	34,433	30,000	29,000	30,000
Fees for local inquiry under section 145, Act XII of 1881 .. Other items	1,319	1,000	1,000	1,000
Total ..	3,30,968	3,37,000	3,18,000	3,24,000

DETAILED ACCOUNT NO. XXI-B—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Fees and fines of Chief Court, Oudh	27,868	28,000	28,000	28,000
Fees and fines of Provincial High Court	78,850	64,075	55,000	64,000
Ditto subordinate civil courts	3,246	2,000	3,500	3,500
Magisterial fines and forfeitures	5,10,264	5,50,000	5,35,000	5,30,000
Fees for licences for the vend of food in the High Court compound	416	358	500	400
Ditto ditto Chief Court, Oudh ..	1,435	1,000	1,000	1,000
Fees received from parties for translation and Privy Council work at the Chief Court	12,730	8,000	9,000	10,000
Fees received from the parties under the contract system of translation work at the High Court..	3,090	1,300	3,000	1,300
Fees for copying on piece-work system in High Court ..	1	1,650	..	1,650
Commission and postage charges from parties for printing of evidence books, etc. at the High Court	3,311	2,080	3,000	3,000
Munsifship examination fees (High Court)	5,872	..	..	..
Ditto ditto (Chief Court)	3,590	..	..	..
Receipts by sale of forms in High Court	..	200	..	..
Receipts from gardens (Chief Court, Oudh)	149	150	300	150
Fees received from the parties for editing paper books at the High Court	10,248	14,300	14,000	14,300
Sale-proceeds of old furniture, condemned typewriters and waste-paper, etc. of High Court	181	260	300	150
Ditto ditto Chief Court	274	150	1,300	500
Other Miscellaneous receipts of High Court	60	175	600	100
Other items	2,820	3,000	4,500	4,000
Rent realized from Advocates, etc. for occupying Bar and Vakil Chambers attached to the High Court	..	6,168	6,000	6,400
Total ..	6,64,405	6,82,866	6,65,000	6,68,450

DETAILED ACCOUNT NO. XXI-C—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Judicial record-room receipts	1,481	1,300	1,800	2,000
Criminal court record-room receipts	1,612	1,000	1,500	1,500
Fees received by Government officers under Act XXVI of 1881 for performing duties as notaries public	85	100	300	100
Fees and commissions of the Administrator-General	17,443	12,000	17,300	18,000
Fees for licences for the vend of food, etc. and sale-proceeds of produce, etc. of civil court compounds	28,006	27,000	28,000	28,000
Fees or expenses for the travelling and subsistence allowance of government servants to give evidence in civil and criminal cases in which Government is a party	..	..	100	..
Total ..	48,627	41,400	49,000	49,600

DETAILED ACCOUNT NO. XXI-D—ADMINISTRATION OF JUSTICE—MISCELLANEOUS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate 1938-39
	Rs.	Rs.	Rs.	Rs.
Miscellaneous, Civil	52,980	32,000	48,000	40,000
Ditto Criminal	40,233	39,000	42,000	40,000
Cost decreed by civil courts in fraudulent civil suits defended by Government	3,371	2,800	2,800	3,000
Sale of lands and houses	15	100	100	100
Rent of buildings	39,852	31,000	39,700	40,000
Water-taxes on residential buildings	376	500	400	400
Total ..	1,36,827	1,05,400	1,33,000	1,23,500

XXII—JAILS AND CONVICT SETTLEMENTS

XXII-A—Jails	33,724	29,455	38,000	36,800
XXII-B—Jail manufactures	4,71,649	4,51,700	4,72,000	4,72,700
Kalyanpur commercial operations	68,426	62,000	64,000	60,000
Recoveries of over-payments	8,726	6,000	4,000	4,000
Collection of payments for services rendered ..	716	100	100	100
Deduct—Refunds	*781*	*1,800*	*5,100*	*2,000*
Total ..	5,82,460	5,47,455	5,73,000	5,71,600

DETAILED ACCOUNT NO. XXII-A—JAILS AND CONVICT SETTLEMENTS—JAILS

Recoveries of transportation and jail charges from Indian States and other provinces	5,207	6,000	6,000	6,000
Miscellaneous	13,555	13,000	15,000	15,000
Hire of convicts	14,117	10,000	16,000	15,000
Rent of buildings, etc. and sale of lands and houses	602	425	600	600
Water-tax on residential buildings	243	30	400	200
Total ..	33,724	29,455	38,000	36,800

DETAILED ACCOUNT NO. XXII-B—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

Sale-proceeds of jail manufactures	4,64,758	4,46,000	4,63,300	4,65,000
Ditto of Juvenile Jail, Bareilly	759	700	700	700
Miscellaneous	6,132	5,000	8,000	7,000
Total ..	4,71,649	4,51,700	4,72,000	4,72,700

XXIII—POLICE

Cash receipts under the Arms Act	2,332	1,000	1,000	1,200
XXIII-A—Fees, Fines and Forfeitures	1,11,071	90,000	90,000	96,000
Contribution for Railway Police	43,763	2,84,915	2,94,000	2,94,538
XXIII-B—Miscellaneous	82,157	91,100	80,000	81,940
Police supplied to public departments, private companies and persons—				
Receipts under the Police Act (General Police Fund)	..	1,33,270	1,33,000	1,28,000
Recoveries of over-payments..	5,222	8,000	5,000	6,000
Collection of payments for services rendered ..	46,654	30,000	45,000	40,000
Sale-proceeds of police lines produce and one-quarter share of fees received for riding lessons imparted to outsiders	..	..	..	..
Contribution from the Provincial Road fund ..	..	..	..	..
Receipts in England	119	..	80	..
Loss or gain by exchange	—1	..	..	..
Deduct—Refunds	*5,259*	*6,000*	*6,000*	*6,000*
Total ..	2,86,058	6,32,285	6,42,080	6,41,678

DETAILED ACCOUNT NO. XXIII-A—POLICE—FEES, FINES AND FORFEITURES

Stage carriage licences	27,371	25,000	25,000	26,000
Other fees, fines, etc.	83,700	65,000	65,000	70,000
Total ..	1,11,071	90,000	90,000	96,000

DETAILED ACCOUNT NO. XXIII-B—POLICE—MISCELLANEOUS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Other miscellaneous receipts, Police Department	45,507	39,000	45,000	40,000
Rent of buildings, etc.	26,429	26,000	26,000	26,000
Water-tax on residential buildings	719	100	1,000	100
Sale of lands and houses	9,502	20,000	7,000	10,000
Sale-proceeds of police lines produce and one-quarter share of fees received for riding lessons imparted to outsiders	..	6,000	1,000	5,840
Total ..	82,157	91,100	80,000	81,940

XXVI—EDUCATION

A—University—				
(*a*) **Fees : Government professional colleges ..**	21,077	17,000	23,000	22,000
B—Secondary—				
(*a*) **Fees : Government intermediate colleges and secondary schools .. ..**	6,29,552	6,25,000	6,30,000	6,34,000
C—Primary—				
(*a*) **Fees : Government primary schools ..**	28,533	26,000	29,000	30,000
D—Special—				
(*a*) **Fees and other receipts : Government special schools .. .. ..**	6,636	6,500	6,000	6,000
E—General—				
(*a*) **Contributions .. .. ..**	7,827	9,000	8,000	8,000
(*b*) **Income from endowments .. ..**	10,149	8,000	10,000	10,000
(*c*) **Miscellaneous .. .. ..**	5,90,091	5,50,800	6,50,000	6,51,500
(*d*) **Recoveries of over-payments ..**	8,070	5,000	7,500	7,000
(*e*) **Collection of payments for services rendered**	3,367	3,000	2,500	3,000
Deduct—Refunds	*3,745*	*3,000*	*4,000*	*3,500*
Total ..	**13,01,557**	**12,47,300**	**13,62,000**	**13,68,000**

DETAILED ACCOUNT NO. XXVI-B—SECONDARY—(*a*) FEES : GOVERNMENT INTERMEDIATE COLLEGES AND SECONDARY SCHOOLS

Fees : Government intermediate colleges and secondary schools ..	5,98,022	5,95,000	6,00,000	6,04,000
Boarding-house receipts	31,530	30,000	30,000	30,000
Total ..	6,29,552	6,25,000	6,30,000	6,34,000

DETAILED ACCOUNT NO. XXVI-D—SPECIAL—(*a*) FEES AND OTHER RECEIPTS: GOVERNMENT SPECIAL SCHOOLS

Government schools, special—				
Fees : Model schools (boys)	5,614	5,500	5,000	5,000
Reformatory School factory	1,022	1,000	1,000	1,000
Total ..	6,636	6,500	6,000	6,000

DETAILED ACCOUNT NO. XXVI-E—GENERAL—(*c*) MISCELLANEOUS

Examination fees,—Civil Engineering College	3,845	3,500	5,500	5,000
Workshop manufactures	720	1,500	1,000	800
Fees : Provincial examination	5,47,258	5,05,000	6,04,700	6,10,000
Miscellaneous	22,822	25,000	24,000	21,000
Rent of buildings	13,802	14,000	13,000	13,000
Water-tax on residential buildings	1,644	1,800	1,800	1,700
Total ..	5,90,091	5,50,800	6,50,000	6,51,500

XXVII—MEDICAL

Medical school and college fees	13,700	12,000	11,000	12,000
Hospital receipts	21,215	26,000	25,000	24,000
XXVII-A—Mental Hospital receipts	24,030	20,900	26,500	25,500
XXVII-B—Contributions	34,189	90,000	74,000	80,000
Income from endowments	4,192	4,500	4,200	4,500
XXVII-C—Miscellaneous	35,149	40,673	39,500	39,600
Recoveries from district boards and other bodies ..	1,35,035	1,31,000	1,10,000	1,25,000
Recoveries of over-payments	936	500	2,500	1,000
Collection of payments for services rendered ..	13,404	10,000	11,000	13,000
Receipts in England	6,936	..	..	..
Loss or gain by exchange	−37	..	..	..
Deduct—Refunds	*7,079*	*5,000*	*12,000*	*7,000*
Total ..	**2,81,670**	**3,30,573**	**2,91,700**	**3,17,600**

DETAILED ACCOUNT NO. XXVII-A—MEDICAL—MENTAL HOSPITAL RECEIPTS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Receipts for the maintenance of non-pauper patients	21,548	19,000	24,000	23,000
Proceeds of patients' labour	982	400	1,000	1,000
Other items, including dairy farm receipts	1,500	1,500	1,500	1,500
Total ..	24,030	20,900	26,500	25,500

DETAILED ACCOUNT NO. XXVII-B—MEDICAL—CONTRIBUTIONS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Subscriptions from private persons .. .. .. Contributions from municipalities and cantonments .. .. }	27,641	30,000	18,000	25,000
Contributions for training of military students	6,548	12,000	12,000	7,000
Contribution from the Central Government in respect of British I. M. S. officers belonging to the War Reserve.	..	48,000	44,000	48,000
Total ..	34,189	90,000	74,000	80,000

DETAILED ACCOUNT NO. XXVII-C—MEDICAL—MISCELLANEOUS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Fees for chemical analysis .. .. X-Ray examination fees .. .. }	9,502	9,000	8,500	9,000
Other items	5,860	12,000	10,000	9,000
Rent of buildings	15,166	16,000	16,000	15,000
Water-tax on residential buildings	1,358	1,673	1,000	2,600
Receipts from Board of Indian Medicines	3,263	2,000	4,000	4,000
Total ..	35,149	40,673	39,500	39,600

XXVIII—PUBLIC HEALTH

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Sale-proceeds—				
(i) Sale-proceeds of vaccine lymph	56,515	60,000	30,000	48,000
(ii) Sale-proceeds of medicines, etc. by Epidemiology Branch	2,229	3,000	2,500	2,500
(iii) Sale-proceeds of quinine	95,757	75,000	50,000	90,000
Contributions—				
(i) Contributions for Hygiene Publicity Bureau ..	6,163	4,000	5,000	6,000
(ii) Contributions for travelling dispensaries ..	4,200	4,000	5,000	3,000
(iii) Contributions from the Indian Research Fund Association for special anti-malaria operations	..	40,000	..	40,000
Recoveries of service payments—				
(i) Recoveries of over-payments	1,849	1,700	1,200	1,000
(ii) Collection of payments for services rendered ..	−6,698	1,100	1,500	1,500
(iii) Recoveries on account of engineering services rendered for preparation of projects ..	19,260	18,000	15,000	25,000
(iv) Percentage recoveries for tools and plant ..	12,034	6,000	9,000	7,000
(v) Recoveries of unspent grants from local bodies and others—				
(1) Recoveries by the Director of Public Health	3,263	3,000	5,000	5,000
(2) Recoveries by the Public Health Engineering establishment	..	..	50	..
(3) Recoveries by the Board of Public Health	6,258	3,000	7,750	8,000
Miscellaneous—				
(i) Magh Mela receipts—				
(1) General	318	35,222 }		34,710
(2) Police	..	400 }	37,200	270
(3) Public Health	33,016	1,600 }		1,600
(ii) Provincial Hygiene Institute receipts ..	10,522	4,000	3,800	5,000
(iii) Fees for anti-rabic treatment	4,306	5,000	4,000	4,000
(iv) Other miscellaneous receipts—				
(1) Receipts under the Director of Public Health	−2,643	15,000	12,000	2,000
(2) Receipts under the Public Health Engineering establishment	32,121	5,000	5,000	6,000
(3) Receipts under the Board of Public Health	..	50	50	50
eceipts in nngland	..	..	520	500
Rent of buildings	..	..	1,750	1,800
Water-tax	..	..	400	500
Deduct—Refunds	*86*	*1,000*	*500*	*500*
Total ..	**2,78,384**	**2,84,072**	**1,96,220**	**2,92,930**

XXIX—AGRICULTURE

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
XXIX-A (*a*) **Agricultural receipts**	4,22,958	4,40,600	3,86,000	4,14,900
(*b*) **Contribution from Sugar Excise Fund**	2,57,097	2,58,986	2,37,000	12,81,608
(*c*) **Contribution from Factories** ..	..	42,000	42,000	42,000
(*d*) **Contribution from the Imperial Council of Agricultural Research** ..	..	1,08,504	1,08,504	1,04,912
(*e*) **Contribution from the Central Government for economic development and improvement of rural areas** ..	..	..	..	5,36,000
Recoveries of over-payments	1,747	3,000	2,000	2,000
Collection for services rendered	8,102	3,000	5,000	5,000
Passage Contribution	..	..	..	1,200
Deduct—Refunds	*66,267*	*4,265*	*4,000*	*4,000*
Total ..	6,23,637	8,51,825	7,76,504	23,83,620

DETAILED ACCOUNT NO. XXIX-A (*a*)—AGRICULTURE—AGRICULTURAL RECEIPTS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
Public gardens	57,946	60,000	50,000	58,000
Nazul and other garden receipts	2,184	2,500	5,500	2,500
Total ..	60,130	62,500	55,500	60,500
Agriculture—				
Miscellaneous	21,125	22,000	25,000	22,000
Agricultural engineering—				
Tube-wells .. .. } Sale of ordinary boring pipes .. .. .. }	39,272	45,000	35,000	33,000
Agricultural College and Research laboratories—				
College fees	10,465	11,000	12,000	11,000
Do. estates..	1,434	1,500	1,500	2,400
Instruction and dairy farms	13,984	15,000	14,500	15,000
Botanical, Pathological and Shahjahanpur Research farms ..	23,980	26,000	20,000	23,000
Bulandshahr and Gorakhpur Agricultural Schools ..	11,789	10,000	11,000	12,000
Agricultural circles—				
Sale-proceeds of breeding bulls	24,161	20,000	} 17,000	25,000
Do. of ineffective bulls	1,187	2,000	}	1,300
Experimental farms	42,993	40,000	38,000	35,000
Seed and district farms	1,13,221	1,30,000	1,00,000	1,15,000
Cattle-breeding farms	36,370	36,000	39,000	40,000
Rent of buildings	17,649	18,000	16,000	18,000
Water-tax	47	100	50	200
Total ..	3,57,677	3,76,600	3,29,050	3,52,900
Public exhibitions and fairs	151	1,000	1,100	1,000
Sale of lands and houses	5,000	500	350	500
Total ..	5,151	1,500	1,450	1,500
GRAND TOTAL ..	4,22,958	4,40,600	3,86,000	4,14,900

XXX—VETERINARY

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Veterinary receipts	1,29,959	1,25,000	1,29,900	1,30,000
Contribution from the Imperial Council of Agricultural Research	..	9,437	8,500	9,504
Recoveries of over-payments	210	200	400	300
Collection for services rendered	329	300	300	300
Water-tax	27	27	27	27
Deduct—Refunds	..	..	*27*	*100*
Total ..	1,30,525	1,34,964	1,39,100	1,40,031

XXXI—CO-OPERATIVE CREDIT

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate 1937-38	Budget estimate, 1938-39
Audit fees	62,186	79,500	57,200	71,000
Miscellaneous receipts—				
(*a*) Contribution from Sugar Excise Fund ..	26,463	30,200	30,300	33,636
(*b*) Contribution from factories	..	36,000	36,000	36,000
(*c*) Contribution from the Central Government for Co-operative training and education..	..	..	..	30,407
Recoveries of over-payments	369	300	800	800
Collection for services rendered	865	800	750	845
Deduct Refunds	*45*	..	*50*	*50*
Total ..	89,838	1,46,800	1,25,000	1,72,638

XXXII—INDUSTRIES

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
XXXII-A(*a*)—Industries	2,07,238	4,04,200	3,91,700	3,88,750
(*b*) Contribution from the Imperial Council of Agricultural Research for cotton seed, crushing and supply of decorticated cake.	..	15,000	1,000	3,000
(*c*) Contribution from the Imperial Council of Agricultural Research for Oil section ..	..	15,000	15,000	..
(*d*) Contribution for development of handloom industry	..	1,23,900	1,23,900	1,64,403
(*e*) Contribution for the development of Woollen industry	..	..	..	18,000
Recoveries of over-payments	20,147	500	9,000	500
Collection of payments for services rendered ..	46,814	200	200	200
Receipts in England	..	..	40	..
Deduct—Refunds	*444*	*500*	*1,600*	*500*
Total ..	2,73,755	5,44,800	5,39,240	5,74,353

DETAILED ACCOUNT NO. XXXII—A(*a*)—INDUSTRIES

Industrial and technical institutions--				
Fees	19,062	20,000	19,000	19,000
Workshop manufactures	14,575	25,000	16.000	15,000
Miscellaneous	10,227	13,500	11,000	10,000
Rent of buildings	6,970	6,200	6,200	6,200
Water-tax	684	650	650	650
Commercial operations	1,55,720	3,38,850	3,38,850	3,37,900
Total ..	2,07,238	4,04,200	3,91,700	3,88,750

XXXVI—MISCELLANEOUS DEPARTMENTS

Emigration fees	460	400	1,500	400
Fees for inspection of steam boilers	86,686	88,000	85,000	85,000
Examination fees	13,433	21,325	21,000	32,200
Administration of Indian Partnership Act, 1932 ..	..	1,000	1,000	1,000
XXXVI-A—Miscellaneous	1,509	1,200	1,300	1,440
Recoveries of over-payments	5	..	10	10
Collection of payments for services rendered ..	..	..	..	..
Receipts in England	19	..	..	..
Deduct—Refunds	*2,450*	*2,000*	*2,010*	*2,000*
Total ..	99,662	1,09,925	1,07,800	1,18,050

DETAILED ACCOUNT NO. XXXVI-A—MISCELLANEOUS DEPARTMENTS—MISCELLANEOUS

Museum receipts	462	300	400	400
Fees for Brahmo Marriage Act (III of 1872)	30	30	30	30
Fees for Christian Marriage Act (XV of 1872)	426	400	400	450
Fees for births, deaths and marriage registration (Act VI of 1886)	141	120	120	140
Fees for motor vehicles	40	..	50	..
Rent of buildings	74	100	100	100
Sale of old stores and materials ..	..	..	..	20
Other receipts	336	250	200	300
Total ..	1,509	1,200	1,300	1,440

XXXIX—CIVIL WORKS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-38
	Rs.	Rs.	Rs.	Rs.
(a) Ordinary—(Receipts)				
Rents of buildings .. .. } Rents of amenities .. .. }	77,558	83,000	72,500	72,500
Water-tax charges on residential buildings	5,179	5,000	4,000	4,000
Ferry receipts	1,74,741	1,53,000	1,70,000	1,67,000
Recoveries of expenditure—				
Sales of buildings .. .. } Sales of tools and plant .. .. } Sales of old materials .. .. } Percentage recoveries .. .. } Other items .. .. }	18,281	34,600	40,000	23,000
Miscellaneous—				
Value of stores found surplus .. .. .. } Sales of produce .. .. } Unclaimed deposits .. .. }	2,335	4,000	3,500	3,500
Arboriculture	33,231	28,000	30,000	30,000
Other items	49,576	45,000	45,000	37,000
Receipts in England	..	..	160	..
Total ..	3,60,901	3,52,600	3,65,160	3,37,000
Deduct—Refunds	*3,286*	*3,000*	*3,000*	*3,000*
Total (a) Ordinary ..	3,57,615	3,49,600	3,62,160	3,34,000
(b) Transfer from Central Road Development Account ..	18,57,554	13,29,370	10,23,000	11,60,126
XLIII—TRANSFER FROM FAMINE RELIEF FUND ..	1,03,168	61,560	58,560	97,840

XLIV—RECEIPTS IN AID OF SUPERANNUATION

XLIV-A—Contribution for pensions and gratuities ..	**2,41,992**	**1,56,000**	**1,55,000**	**1,61,000**
Miscellaneous	..	**1,000**	**100**	**500**
Recoveries of over-payments .. .. } **Collection of payments for services rendered ..** }	**93**	**200**	**100**	**100**
Deduct—Refunds	*1,11,680*	*1,000*	*1,000*	*1,000*
Total ..	1,30,405	1,56,200	1,54,200	1,60,600

DETAILED ACCOUNT NO. XLIV-A—SUPERANNUATION—CONTRIBUTION FOR PENSIONS AND GRATUITIES

Contribution for pension, etc., of land acquisition staff recovered from Central Government and individual and co-operative bodies	75,312	..	..	..
Contribution for pensions, etc. of police guards recovered from individual and co-operative bodies	15,499	8,000	3,000	10,000
Contributions of officers lent to foreign service	58,526	56,000	63,000	60,000
Contribution for pensions of officials employed by the Court of Wards, etc.	10,279	11,000	10,000	10,000
Ditto by district and other funds	50,356	50,000	50,000	50,000
Ditto of civil assistant surgeons employed under the local fund dispensaries	30,548	30,000	28,000	30,000
Other contributions	1,472	1,000	1,000	1,000
Total ..	2,41,992	1,56,000	1,55,000	1,61,000

XLV—STATIONERY AND PRINTING

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
XLV-A—Sale of Gazettes and other publications ..	3,26,522	2,78,000	4,31,000	3,06,000
XLV-B—Other Press receipts	4,71,410	4,48,350	8,16,000	5,61,050
Stationery receipts	27,320	25,000	26,000	26,000
Sale of plain paper to be used with Court-fee stamps..	1,37,386	1,40,000	1,24,450	1,25,000
Receipts in England	547	400	680	680
Loss or gain by exchange	—4	..	..	..
Recoveries of over-payments	2	..	50	..
Collection of payments for services rendered ..	..	..	..	..
Deduct—Refunds	*1,301*	*800*	*1,180*	*800*
Total ..	9,61,882	8,90,950	13,97,000	10,17,930

DETAILED ACCOUNT NO. XLV-A—STATIONERY AND PRINTING—SALE OF GAZETTES, ETC.

Indian Law Reports..	26,542	27,000	22,000	22,000
Acts and other books	48,408	34,000	34,000	34,000
Gazettes, Civil Lists and other periodical publications ..	27,450	17,000	1,50,000	25,000
Stock forms	2,24,122	2,00,000	2,25,000	2,25,000
Total ..	3,26,522	2,78,000	4,31,000	3,06,000

DETAILED ACCOUNT NO. XLV-B—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS

Work done for local and private bodies	16,499	9,000	2,25,000	9,000
Sale-proceeds of service books	937	750	900	900
Advertisements	1,91,047	2,17,500	3,50,000	2,75,000
Sale-proceeds of waste-paper and other unserviceable materials .	6,990	4,000	9,100	5,000
Miscellaneous	2,38,102	2,00,000	2,10,000	2,20,000
Cost of printing work executed for public departments by jail presses	..	100	5,000	150
Printing work done for other Governments	17,835	17,000	16,000	51,000
Total ..	4,71,410	4,48,350	8,16,000	5,61,050

XLVI—MISCELLANEOUS

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	3,34,239	3,80,000	3,35,000	3,50,000
Treasure trove	789	200	200	..
Sale of old stores and materials	8,280	7,000	7,800	8,000
Sale of lands and houses, etc. (Nazul)	32,194	50,000	35,000	32,000
Fees for Government audit	2,20,185	2,10,000	2,10,000	2,10,000
Rents of lands and houses (Nazul)	1,48,138	1,50,000	1,45,000	1,50,000
Water-tax	876	1,000	1,000	1,000
Rents of buildings under General Administration Department—				
Residential	76,781	80,000	78,000	78,000
Rent of Imperial Hotel, Lucknow	3,645	3,000	2,500	3,000
Non-residential	5,713	6,000	5,500	6,000
XLVI-A—Other fees, fines and forfeitures ..	52,867	12,335	7,000	10,235
XLVI-B—Miscellaneous	88,603	79,000	85,100	1,00,750
Sugarcane purchase licence fees	..	250	400	100
Receipts in England	141	..	201	..
Loss or gain by exchange	—1	..	..	..
Recoveries of over-payments	6,896	8,000	6,300	7,000
Collection of payments for services rendered ..	49,882	65,000	65,000	60,000
Sugar Excise Fund	31,946	47,138	48,000	48,000
Deduct—Refunds	*3,98,308*	*3,00,000*	*3,00,000*	*3,70,000*
Total ..	6,62,869	7,98,923	7,32,000	6,94,085

Detailed Account no. XLVI-A—MISCELLANEOUS—Other fees, fines and forfeitures

Other items	..	5,000	3,000	3,000
Recovery of cost of maintaining accounts of charitable trusts ..	7,441	7,235	4,000	7,235
Receipts under the Criminal Law Amendment Act, 1908—Receipts on account of the forfeiture of property and funds of an unlawful association	45,426	100	..	..
Total ..	52,867	12,335	7,000	10,235

Detailed Account no. XLVI-B—MISCELLANEOUS—Miscellaneous

Recoveries from Government of India for expenditure on election to Central Legislature	..	..	..	15,000
Recoveries on account of law charges other than those in pauper suits	3,159	2,500	2,500	2,500
Fees for licences for the vend of food in Commissioners' court compounds .. .. } Sale-proceeds of produce, etc. in Commissioners' court compounds }	475	1,000	500	500
Sale-proceeds of durbar presents	30	..	100	50
Treasure trove	..	..	..	200
Fees for licences for vend of food, etc. in and sale-proceeds of produce, etc. of revenue and criminal court compound ..	39,696	40,000	40,000	40,000
Sundry receipts (nazul)	11,738	13,000	13,000	13,000
Other items	11,089	6,000	10,000	8,000
Toll on steamers (Ganges river toll)	11,042	10,500	11,000	11,000
Rebate on Lee Commission passages	10,819	5,000	7,500	10,000
Rebate on Non-Lee Commission passages	555	1,000	500	500
Recovery of the cost of survey of waqfs undertaken under the U. P. Muslim Waqfs Act, 1936	..	..	..	..
Total ..	88,603	79,000	85,100	1,00,750

FAMINE RELIEF FUND

Interest receipts—				
(i) Interest receipts	73,179	1,54,250	1,87,300	1,94,900
(ii) Interest on advances to cultivators	..	..	..	..
Recoveries of advances to cultivators	..	..	..	..
Recoveries of famine expenditure	22	..	..	..
Total ..	73,201	1,54,250	1,87,300	1,94,900
Transfer to Famine Relief Fund	..	2,65,000	2,65,000	..
Total ..	73,201	4,19,250	4,52,300	1,94,900

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
RECOVERIES—				
Loans to local bodies	15,28,084	6,80,000	8,30,000	8,83,000
Loans to landholders and other notabilities ..	2,46,426	2,37,000	3,21,000	1,66,500
Advances to cultivators	17,21,250	25,00,000	20,00,000	16,64,000
Advances under Bundelkhand Encumbered Estates Act	8,644	10,000	10,000	7,200
Miscellaneous loans	1,16,345	2,14,000	1,82,500	52,000
U. P. Encumbered Estates Act Bonds ..	..	60,000	..	..
Loans to Government servants—				
House building advances	..	2,40,000	2,40,000	2,40,000
Advances for purchase of motor cars ..	..	2,00,000	1,90,000	1,80,000
Advances for purchase of other conveyances ..	..	8,000	9,000	9,000
Passage advances	..	2,300	600	500
Other advances	..	..	..	..
Total ..	36,20,749	41.51,300	37,83,100	32,02,200

For official use only]

Vol. II

Government of the United Provinces

MEMORANDUM

ON THE

BUDGET

FOR THE YEAR

1938-39

ALLAHABAD:
SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES, INDIA
1938

Price, Re. 1.]

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Government of the United Provinces

MEMORANDUM

ON THE

BUDGET

FOR THE YEAR

1938-39

ALLAHABAD:
SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES, INDIA
1938

GOVERNMENT OF THE UNITED PROVINCES

BUDGET MEMORANDUM FOR 1938-39

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STATEMENTS

OF

REVENUE AND RECEIPTS

AND OF

EXPENDITURE AND DISBURSEMENTS

OF THE

Government of the United Provinces

FOR THE YEAR

1938-39

	For details *vide* statement	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
REVENUE--					
PRINCIPAL HEADS OF REVENUE—					
OTHER TAXES ON INCOME ...	A	...	...	21,00,000	20,00,000
Land Revenue	"	5,64,69,079	6,00,47,655	5,90,94,200	6,11,87,135
Provincial Excise	"	1,52,78,279	1,50,50,000	1,50,50,000	1,36,25,000
Stamps	"	1,62,59,091	1,53,18,000	1,36,00,000	1,46,50,000
Forest	"	44,36,143	47,70,000	48,82,000	48,31,000
Registration	"	10,34,475	12,00,000	10,00,000	10,50,000
Receipts under Motor Vehicles Acts	"	...	10,00,000	10,00,000	10,10,000
Other Taxes and Duties ...	"	...	3,00,000	2,00,000	5,08,000
Other Heads	"	850	800	1,000	300
TOTAL—PRINCIPAL HEADS ...		9,34,77,917	9,76,86,455	9,69,27,200	9,88,61,435
Railways	A	1,04,261	1,00,000	1,83,000	1,50,000
Irrigation : Net Receipts ...	"	1,51,84,873	1,43,36,972	1,35,48,248	1,63,76,993
Debt Services	"	11,92,728	12,67,729	11,47,590	11,21,140
Civil Administration ...	"	51,66,526	59,29,465	58,94,424	76,96,150
Civil Works	"	22,15,169	16,78,970	13,85,160	14,94,126
Miscellaneous		18,58,324	19,07,633	23,41,760	19,70,455
Contributions and Miscellaneous adjustments between Central and Provincial Governments ...	"	...	25,00,000	25,00,000	25,00,000
TOTAL—REVENUE ...		11,91,99,798	12,54,07,224	12,39,27,382	13,01,70,299
DEFICIT		37,25,730	12,67,529	7,23,066	15,08,055
TOTAL ...		12,29,25,528	12,66,74,753	12,46,50,448	13,16,78,354

	For details *vide* statement	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
EXPENDITURE—					
Direct demands on the Revenue	B	1,32,86,194	1,47,80,464	1,48,25,453	1,58,72,915
Railways	"	6,866	6,700	6,400	6,525
Irrigation	"	1,06,80,638	1,14,27,634	1,13,74,219	1,15,43,600
Debt Services	"	61,52,191	57,86,814	58,53,727	59,52,280
Civil Administration ...	"	7,34,30,661	7,53,31,275	7,34,85,261	7,89,28,604
Civil Works	"	69,28,860	68,93,229	62,51,422	64,57,924
Miscellaneous	"	1,24,15,030	1,24,45,637	1,28,50,966	1,29,16,506
Extraordinary Items ...	"	25,088	3,000	3,000	...
TOTAL—EXPENDITURE MET FROM REVENUE ...		12,29,25,528	12,66,74,753	12,46,50,448	13,16,78,354
SURPLUS		...	...	...	...
TOTAL ...		12,29,25,528	12,66,74,753	12,46,50,448	13,16,78,354

	For details *vide* statement	Receipts			
		Actuals, 1937-38	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Surplus ...	...	...	...	...	...
DEBT, DEPOSITS AND ADVANCES—					
PUBLIC DEBT					
Permanent Debt (net incurred)	C	2,03,70,500	1,97,11,400	1,03,15,400	95,67,000
Floating Debt (net incurred)	,,	...	...	...	5,00,000
Loans from the Central Government (net).	,,	...	...	...	...
Unfunded Debt (net incurred)...	,,	3,04,96,677	23,17,000	19,00,000	19,55,000
Deposits and Advances (net) ...	,,	89,99,508	31,09,740	25,54,738	...
TOTAL DEBT, DEPOSITS AND ADVANCES		5,98,66,685	2,51,38,140	1,47,70,138	1,20,22,000
Loans and Advances by Provincial Government (net Advances)	C	...	...	...	...
Remittances (net)	,,	...	...	...	...
TOTAL RECEIPTS ...		5,98,66,685	2,51,38,140	1,47,70,138	1,20,22,000
Opening Balance		92,28,029	* 75,12,361	82,08,865	52,52,674
TOTAL ...		6,90,94,714	3,26,50,501	2,29,79,003	1,72,74,674

*Including Rs.55 lakhs taken in the form of cash in treasuries and credit with the Reserve Bank from our decentralized deposits.

	For details *vide* statement	Disbursements			
		Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
Deficit ...	...	37,25,730	12,67,529	7,23,066	15,08,055
CAPITAL OUTLAY NOT MET FROM REVENUE—					
Construction of Irrigation and Hydel Works	C	1,49,58,944	93,96,705	93,96,705	18,27,172
Civil Works	"	2,06,920	18,33,250	20,74,436	19,92,848
Payment of Commuted Value of Pensions	"	3,66,720	5,56,700	5,80,627	4,93,758
Payments to Retrenched Personnel	"	—12,942	—23,500	—14,552	—19,611
TOTAL CAPITAL ACCOUNT DISBURSEMENTS		1,55,19,642	1,17,63,155	1,20,37,216	42,94,167
DEBT, DEPOSITS AND ADVANCES—					
Permanent Debt (net discharged)	C	...	...	...	...
Floating Debt (net discharged) ...	"	...	...	...	...
Loans from the Central Government (net)	"	4,01,31,720	36,54,118	36,02,877	21,78,477
Unfunded Debt (net discharged)	"	...	...	...	9,90,370
Deposits and Advances (net) ...	"	...	...	...	...
TOTAL DEBT, DEPOSITS AND ADVANCES		4,01,31,720	36,54,118	36,02,877	31,68,847
Loans and Advances by Provincial Government (net Advances) ...	C	15,08,757	1,03,67,200	13,63,170	32,34,049
Remittances (net)... ...	"	...	...	...	...
TOTAL DISBURSEMENTS ...		6,08,85,849	2,70,52,002	1,77,26,329	1,22,05,118
Closing Balance		82,08,865	55,98,499	52,52,674	50,69,556
TOTAL ...		6,90,94,714	3,26,50,501	2,29,79,003	1,72,74,674

HEADS OF REVENUE	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE—				
IV—Other taxes on Income	...	...	21,00,000	20,00,000
V—Salt	850	800	1,000	300
VII—Land Revenue	5,64,69,079	6,00,47,655	5,90,94,200	6,11,87,135
VIII—Provincial Excise...	1,52,78,279	1,50,50,000	1,50,50,000	1,36,25,000
IX—Stamps	1,62,59,091	1,53,18,000	1,36,00,000	1,46,50,000
X—Forest	44,36,143	47,70,000	48,82,000	48,31,000
XI—Registration	10,34,475	12,00,000	10,00,000	10,50,000
XII—Receipts under Motor Vehicles Acts ...	...	10,00,000	10,00,000	10,10,000
XIII—Other Taxes and Duties	...	3,00,000	2,00,000	5,08,000
RAILWAY REVENUE ACCOUNT—				
XVI—Subsidized Companies	1,04,261	1,00,000	1,83,000	1,50,000
IRRIGATION, Etc.—				
XVII—Works for which capital accounts are kept :—				
Receipts...	2,50,84,215	2,47,50,700	2,39,36,900	2,75,10,700
Less—Working Expenses	99,09,080	1,04,25,628	1,04,00,652	1,11,48,307
Net ...	1,51,75,135	1,43,25,072	1,35,36,248	1,63,62,393
XVIII—Works for which no capital accounts are kept	9,738	11,900	12,000	14,600
DEBT SERVICES—				
XX—Interest	11,92,728	12,67,729	11,47,590	11,21,140
CIVIL ADMINISTRATION—				
XXI—Administration of Justice	12,18,980	10,99,466	11,41,780	11,15,650
XXII—Jails and Convict Settlements ...	5,82,460	5,47,455	5,73,000	5,71,600
XXIII—Police	2,86,058	6,32,285	6,42,030	6,41,678
XXVI—Education	13,01,557	12,47,300	13,62,000	13,68,000
XXVII—Medical	2,81,670	3,30,573	2,91,700	3,17,600
XXVIII—Public Health	2,78,384	2,84,072	1,96,220	2,92,930
XXIX—Agriculture	6,23,637	8,51,825	7,76,504	23,83,620
XXX—Veterinary	1,30,525	1,34,964	1,39,100	1,40,031
XXXI—Co-operative Credit	89,838	1,46,800	1,25,000	1,72,638
XXXII—Industries	2,73,755	5,44,800	5,39,240	5,74,353
XXXVI—Miscellaneous departments	99,662	1,09,925	1,07,800	1,18,050
Carried over ...	11,51,26,305	11,93,20,621	11,77,00,462	12,42,05,718

	Actuals, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	11,51,26,305	11,93,20,621	11,77,00,462	12,42,05,718
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—				
XXXIX—CIVIL WORKS—				
(*a*) Ordinary	3,57,615	3,49,600	3,62,160	3,34,000
(*b*) Transfer from Central Road Development Account	18,57,554	13,29,370	10,23,000	11,60,125
MISCELLANEOUS—				
XLIII—TRANSFERS FROM FAMINE RELIEF FUND ...	1,03,168	61,560	58,560	97,640
XLIV—RECEIPTS IN AID OF SUPERANNUATION ...	1,30,405	1,56,200	1,54,200	1,60,600
XLV—STATIONERY AND PRINTING	9,61,882	8,90,950	13,97,000	10,17,930
XLVI—MISCELLANEOUS	6,62,869	7,98,923	7,32,000	6,94,085
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS—				
XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT	...	25,00,000	25,00,000	25,00,000
TOTAL, REVENUE	11,91,99,798	12,54,07,224	12,39,27,382	13,01,70,299

HEADS OF EXPENDITURE	Actuals, 1936-37	Budget and supplementary grants, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE—				
5—SALT	...	...	...	...
7—LAND REVENUE	84,12,435	89,16,264	90,02,163	96,44,069
8—PROVINCIAL EXCISE	11,87,164	11,91,307	11,82,200	13,36,339
9—STAMPS	2,69,875	2,85,714	2,73,000	2,90,628
10—FOREST	29,07,358	29,07,600	28,91,090	30,33,419
FOREST CAPITAL OUTLAY MET FROM REVENUE ...	32,509	...	...	...
11—REGISTRATION	4,76,853	4,69,579	4,75,000	4,74,506
12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	...	10,00,000	10,00,000	10,18,176
13—OTHER TAXES AND DUTIES	...	10,000	2,000	75,778
RAILWAY REVENUE ACCOUNT—				
15—STATE RAILWAYS—INTEREST ON DEBT ...	6,339	6,700	6,400	6,400
15C—SUBSIDIZED COMPANIES	527	...	...	125
IRRIGATION REVENUE ACCOUNT—				
17—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	1,06,87,814	1,12,45,597	1,11,74,926	1,13,99,402
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES	62,793	1,55,237	1,67,593	1,36,018
IRRIGATION CAPITAL ACCOUNT (MET FROM REVENUE)—				
19—CONSTRUCTION OF IRRIGATION WORKS—				
B—(1) FINANCED FROM ORDINARY REVENUES ... } B—(2) Ditto ditto ... ... }	—69,969	26,800	31,700	8,180
CARRIED OVER	2,39,73,698	2,62,14,798	2,62,06,072	2,74,23,040

Receipts		Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
		Rs.	Rs.	Rs.	Rs.
DEBT, DEPOSITS AND REMITTANCE HEADS—					
N.—PUBLIC DEBT					
A. RUPEE DEBT					
I.—PERMANENT DEBT—					
(i) Provincial Loans bearing interest—					
3 per cent. United Provinces Loan, 1961—66		2,04,02,000	...	...	...
3 per cent. United Provinces Loan, 1952 ...		...	...	1,05,86,000	...
New Loan		...	1,00,00,000	...	1,00,00,000
United Provinces Encumbered Estates Act Bonds		...	1,00,00,000	...	...
(ii) Loans not bearing interest ...		...	...	...	...
II.—FLOATING DEBT—					
Treasury Bills		...	...	...	...
Other Floating Loans ...		...	...	...	5,00,000
III.—LOANS FROM THE CENTRAL GOVERNMENT		...	...	...	...
Total ...		2,04,02,000	2,00,00,000	1,05,86,000	1,05,00,000
O.—UNFUNDED DEBT					
SPECIAL LOANS		3,48,000	...	...	...
STATE PROVIDENT FUNDS—					
General Provident Fund	Rupee Branch ...		41,18,000	45,35,000	45,80,000
	Sterling Branch...		4,17,000	3,40,000	3,45,000
Indian Civil Service Provident Fund.	Rupee Branch ...		77,000	91,000	92,000
	Sterling Branch ..		2,90,000	3,34,000	3,37,000
Indian Civil Service (Non-European Members) Provident Fund.	Rupee Branch ...	3,01,48,677	15,000	16,000	17,000
	Sterling Branch...		3,000	6,000	6,000
Contributory Provident Fund.	Rupee Branch ...		4,000	3,000	3,000
	Sterling Branch...		9,000	8,000	8,000
Other Miscellaneous Provident Funds.	Rupee Branch ...		5,000	2,000	2,000
	Sterling Branch...		8,000	9,000	9,000
Total ...		3,04,96,677	49,46,000	53,44,000	53,99,000
CARRIED OVER ...		5,08,98,677	2,49,46,000	1,59,30,000	1,58,99,000

Disbursements	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
Capital accounts not met from revenue.				
68. Construction of Irrigation works ...	66,40,193	55,16,885	55,16,885	7,71,800
68. Capital outlay on Hydro-Electric works...	83,18,751	38,79,820	38,79,820	10,55,372
81. Civil works not met from revenue ...	2,06,920	18,33,250	20,74,436	19,92,848
83. Payments of commuted value of pensions	3,66,720	5,56,700	5,80,627	4,93,758
85. Payments to Retrenched Personnel ...	—12,942	—23,500	—14,552	—19,611
Total ...	1,55,19,642	1,17,63,155	1,20,37,216	42,94,167
DEBT, DEPOSITS AND REMITTANCE HEADS—				
N.—PUBLIC DEBT				
A. RUPEE DEBT				
I.—PERMANENT DEBT—				
(i) Provincial Loans bearing interest—				
3 per cent. United Provinces Loan, 1961—66	...	2,63,600	2,63,600	2,62,000
3 per cent. United Provinces Loan, 1952	...	...	...	1,61,000
(ii) Loans not bearing interest— 6 per cent. United Provinces Development Loan	31,500	25,000	7,000	10,000
II.—FLOATING DEBT— Treasury Bills	...	...	...	...
Other Floating Loans	...	...	...	...
III.—LOANS FROM THE CENTRAL GOVERNMENT	4,01,31,720	36,54,118	36,02,877	21,78,477
Total ...	4,01,63,220	39,42,718	38,73,477	26,11,477
O.—UNFUNDED DEBT				
SPECIAL LOANS	...	...	...	...
STATE PROVIDENT FUNDS—				
General Provident Fund — Rupee Branch	...	24,00,000	27,25,000	27,25,000
General Provident Fund — Sterling Branch	...	1,06,000	2,30,000	2,30,000
Indian Civil Service Provident Fund. — Rupee Branch	...	20,000	20,000	20,000
Indian Civil Service Provident Fund. — Sterling Branch	...	1,00,000	3,90,000	3,90,000
Indian Civil Service (Non-European Members) Provident Fund. — Rupee Branch	...	3,000	4,000	4,000
Indian Civil Service (Non-European Members) Provident Fund. — Sterling Branch	...	...	...	...
Contributory Provident Fund. — Rupee Branch	...	...	75,000	75,000
Contributory Provident Fund. — Sterling Branch	...	...	...	...
Other Miscellaneous Provident Funds. — Rupee Branch	...	...	...	...
Other Miscellaneous Provident Funds. — Sterling Branch	...	...	...	...
Total ...	...	26,29,000	34,44,000	34,44,000
CARRIED OVER ...	4,01,63,220	65,71,718	73,17,477	60,55,477

Receipts	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	5,08,98,677	2,49,46,000	1,59,30,000	1,58,99,000
P.—DEPOSITS AND ADVANCES				
DEPOSITS BEARING INTEREST—				
(A) RESERVE FUNDS—				
A—FAMINE RELIEF FUND—				
Transfers from the Revenue Account ...	...	2,65,000	2,65,000	...
Interest Receipts	73,201	1,54,250	1,87,300	1,94,900
DEPOSITS NOT BEARING INTEREST—				
(A) SINKING FUNDS—				
Appropriation for Reduction or Avoidance of Debt—				
5 per cent. United Provinces Loan, 1944, Sinking Fund	19,00,000	19,00,000	19,00,000	19,00,000
3 per cent. United Provinces Loan, 1961—66, Sinking Fund	...	2,55,084	2,55,025	2,55,025
3 per cent. United Provinces Loan, 1952, Sinking Fund	...	...	...	1,58,790
Other Appropriations	13,68,654	31,32,318	30,98,452	15,20,687
(B) RESERVE FUNDS—				
Depreciation Reserve Fund—Irrigation ...	4,66,636	4,29,000	4,29,000	5,94,100
Depreciation Reserve Fund—Government Press	52,144	45,000	45,000	47,000
United Provinces Road Fund ...	9,92,853	10,00,000	10,00,000	10,00,000
General Police Fund	...	1,33,270	1,33,000	1,28,000
Transfers from Famine Relief Fund ...	...	95,000	95,000	1,00,000
(C) OTHER DEPOSIT ACCOUNTS—				
Deposits of Local Funds—				
District Funds	46,01,462	1,96,11,000	1,93,46,000	1,93,75,000
Municipal Funds		53,05,000	55,23,000	55,23,000
Other Funds		17,56,000	8,58,000	8,58,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS—				
Revenue deposits	90,24,635	34,23,000	27,70,000	27,70,000
Civil Court deposits		68,15,000	66,85,000	66,85,000
Criminal Court deposits		1,63,000	1,55,000	1,55,000
Personal deposits...		2,85,94,000	2,69,35,000	2,69,85,000
Forest deposits		85,000	70,000	70,000
Public Works deposits		16,25,000	12,90,000	12,90,000
Trust Interest Funds		4,04,000	5,30,000	5,30,000
Deposits of Cotton Cess Fund ...		7,000	4,000	4,000
Deposits for work done for public bodies or individuals		1,46,000	3,50,000	3,50,000
Unclaimed deposits in the General Provident Fund		2,000	...	...
Deposit of fees received by Government servants for work done for private bodies		6,000	10,000	10,000
Deposits on account of contract price of liquor		6,39,000	...	...
Deposits of 3 per cent. United Provinces Loan, 1952		...	16,76,000	...
TOTAL CARRIED OVER ...	1,84,19,585	7,59,89,922	7,36,09,777	7,05,03,502
TOTAL CARRIED OVER ...	5,08,98,677	2,49,46,000	1,59,30,000	1,58,99,000

Disbursements	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	4,01,63,220	65,71,718	73,17,477	60,55,477
P.—DEPOSITS AND ADVANCES				
DEPOSITS BEARING INTEREST—				
(A) RESERVE FUNDS—				
A—Famine Relief Fund—				
Transfers to the Revenue Account ...	1,03,168	61,560	58,560	97,840
B—Investment Account	54,99,914	2,65,000	2,65,000	...
DEPOSITS NOT BEARING INTEREST—				
(A) SINKING FUNDS—				
3 per cent. United Provinces Loan, 1961—66	...	2,55,084	2,55,025	2,55,025
3 per cent. United Provinces Loan, 1952	...	...	...	1,58,790
Sinking Fund Investment Account—				
5 per cent. United Provinces Loan, 1944	19,00,020	19,00,081	19,00,009	19,00,071
(B) RESERVE FUNDS—				
Depreciation Reserve Fund—Irrigation ...	...	...	...	...
Depreciation Reserve Fund—Government Press	42,798	33,000	47,260	32,980
United Provinces Road Fund ...	2,10,739	7,50,000	2,71,000	26,36,760
General Police Fund	...	1,33,270	60,000	82,000
Transfers from Famine Relief Fund ...	...	95,000	95,000	1,00,000
(C) OTHER DEPOSIT ACCOUNTS—				
Deposits of Local Funds—				
District Funds	...	1,98,16,000	1,93,25,000	1,93,25,000
Municipal Funds	...	54,50,000	59,90,000	58,73,000
Other Funds	...	17,38,000	8,60,000	8,60,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS—				
Revenue deposits	...	34,75,000	25,80,000	25,80,000
Civil Court deposits	...	63,84,000	62,25,000	62,25,000
Criminal Court deposits	...	2,02,000	1,35,000	1,35,000
Personal deposits	...	2,85,65,000	2,75,75,000	2,77,75,000
Forest deposits	...	99,000	70,000	70,000
Public Works deposits	...	14,79,000	13,74,000	13,74,000
Trust Interest Funds	...	3,86,000	4,75,000	4,75,000
Deposits of Cotton Cess Fund ...	...	5,000	4,000	4,000
Deposits for work done for public bodies or individuals	...	2,30,000	2,70,000	2,70,000
Unclaimed deposits in the General Provident Fund	...	...	...	...
Deposit of fees received by Government servants for work done for private bodies	...	6,000	8,000	8,000
Deposits on account of contract price of liquor	...	6,55,000	...	...
Deposits of 3 per cent. United Provinces Loan, 1952	...	...	16,76,000	...
TOTAL CARRIED OVER ...	77,56,639	7,19,82,995	6,95,18,854	7,02,37,466
TOTAL CARRIED OVER ...	4,01,63,220	65,71,718	73,17,477	60,55,477

Receipts	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	5,08,98,677	2,49,46,000	1,59,30,000	1,58,99,000
BROUGHT FORWARD ...	1,84,19,585	7,59,89,922	7,36,09,777	7,05,03,502
OTHER ACCOUNTS—				
Subventions from Central Road Fund ...	9,50,317	11,56,780	8,67,137	11,60,126
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas ...	...	...	...	50,000
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Co-operative Training and Education ...	33,649	33,649	20,000	31,000
Ditto Ditto—Woollen industry ...	21,500	...	18,000	18,000
Deposit account of grant made by the Imperial Council of Agricultural Research	1,18,518	1,14,441	1,18,004	1,17,416
Deposit account of grants from the Central Government for the development of handloom industry	86,460	86,400	86,400	86,400
Deposit account of grants from Sugar Excise Fund	5,25,300	4,76,000	...	11,32,544
Central Cotton Committee Research Fund ...	...	12,000	...	...
ADVANCES NOT BEARING INTEREST—				
Advances Repayable	...	25,97,000	26,19,300	25,86,500
Permanent Advances	...	3,000	4,000	4,000
Account with Foreign Governments ...	...	...	13,079	...
Account with the Government of Burma ...	...	...	...	...
Account with the Reserve Bank ...	...	...	90,000	90,000
SUSPENSE—				
Suspense Account	16,084	56,000	56,000	56,000
Discount Sinking Fund—3 per cent. United Provinces Loan, 1952	...	...	...	7,057
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	...	83,000	83,000	83,000
MISCELLANEOUS—				
Government Account	...	2,63,600	2,63,600	4,23,000
TOTAL ...	2,01,71,413	8,08,71,792	7,78,48,297	7,63,48,545
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
LOANS TO MUNICIPALITIES, ETC.—				
Loans to Municipalities	15,28,084 (both items)	6,64,000	6,64,000	6,21,000
Loans to District and other Local Fund Committees		16,000	1,66,000	2,62,000
Loans to landholders and other notabilities ...	2,46,426	2,37,000	3,21,000	1,66,500
Advances to Cultivators	17,21,250	25,00,000	20,00,000	16,64,000
Advances under Special Laws	8,644	10,000	10,000	7,200
United Provinces Encumbered Estates Act Bonds	...	60,000	...	...
Miscellaneous Loans and Advances ...	1,16,345	2,14,000	1,82,500	52,000
LOANS TO GOVERNMENT SERVANTS—				
House building advances	...	2,40,000	2,40,000	2,40,000
Advances for purchase of motor cars ...	...	2,00,000	1,90,000	1,80,000
Advances for purchase of other conveyances...	...	8,000	9,000	9,000
Passage advances	...	2,300	600	500
Other advances	...	...	...	...
TOTAL ...	36,20,749	41,51,300	37,83,100	32,02,200
CARRIED OVER ...	7,46,90,839	10,99,69,092	9,75,61,397	9,54,49,745

Disbursements	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	4,01,63,220	65,71,718	73,17,477	60,55,477
BROUGHT FORWARD ...	77,56,639	7,19,82,995	6,95,18,854	7,02,37,466
OTHER ACCOUNTS—				
Subventions from Central Road Fund ...	18,57,554	13,29,370	10,23,000	11,60,126
Deposit account of grants in connexion with for Economic Development and Improvement of Rural Areas— (i) Grants from the Central Government (ii) Contribution from the public ...	4,90,573	4,50,000	3,49,724	5,36,000
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Co-operative Training and Education	...	38,222	41,992	30,407
Deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas—Woollen Industry	...	...	39,500	18,000
Deposit account of grant made by the Imperial Council of Agricultural Research ...	1,35,240	1,34,441	1,18,004	1,17,416
Deposit account of grants from the Central Government for the development of hand-loom industry	46,582	1,23,900	1,23,900	1,64,403
Deposit account of grants from Sugar Excise Fund	3,15,509	3,36,324	3,15,300	13,54,244
Central Cotton Committee Research Fund ...	...	14,000	...	...
ADVANCES NOT BEARING INTEREST—				
Advances Repayable	3,68,267	27,83,000	30,00,000	29,97,000
Permanent Advances	1,42,241	5,000	5,000	5,000
Account with Foreign Governments ...	13,079	...	...	...
Account with the Government of Burma ...	...	...	...	...
Account with the Reserve Bank	...	...	1,05,000	1,05,000
SUSPENSE—				
Suspense Account...	8,738	53,000	53,000	53,000
Discount Sinking Fund—3 per cent. United Provinces Loan, 1952	...	...	1,05,860	...
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	37,483	85,000	85,000	85,000
MISCELLANEOUS—				
Government Account	...	4,26,800	4,09,425	4,75,853
TOTAL ...	1,11,71,905	7,77,62,052	7,52,93,559	7,73,38,915
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
LOANS TO MUNICIPALITIES, ETC.—				
Loans to Municipalities	15,88,762	16,85,000	15,79,470	13,44,749
Loans to District and other Local Fund Committees				
Loans to landholders and other notabilities...		3,15,000	2,67,800	50,000
Advances to Cultivators	...	...	...	...
Advances under Special Laws ...	21,12,245	21,00,000	29,50,000	42,00,000
United Provinces Encumbered Estates Act	...	...	...	...
Bonds	...	1,00,00,000	...	...
Miscellaneous Loans and Advances ...	3,46,668	8,000	7,000	5,08,000
LOANS TO GOVERNMENT SERVANTS—				
House building advances	10,81,831	1,70,000	1,70,000	1,50,000
Advances for purchase of motor cars ...		2,25,000	1,60,000	1,70,000
Advances for purchase of other conveyances ...		10,000	9,000	10,000
Passage advances		4,000	2,000	2,000
Other advances		1,500	1,000	1,500
TOTAL ...	51,29,506	1,45,18,500	51,46,270	64,36,249
CARRIED OVER ...	5,64,64,631	9,88,52,270	8,77,57,306	8,98,30,641

Receipts	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	7,46,90,839	10,99,69,092	9,75,61,397	9,54,49,745
S—REMITTANCES—				
Remittances within India—				
Local Remittances and Adjustments—				
P. W. Remittances	...	...	2,08,00,000	2,08,00,000
Other Local Remittances and Adjustments ...	...	...	11,21,00,000	11,21,00,000
Remittances by Bills	...	...	46,00,000	46,00,000
Adjusting account between the Central and Provincial Governments	...	...	...	...
Inter-Provincial Suspense Account	...	...	...	...
TOTAL ...	...	...	13,75,00,000	13,75,00,000
TOTAL, DEBT AND DEPOSIT HEADS, ETC.	7,46,90,839	10,99,69,092	23,50,61,397	23,29,49,745
TOTAL RECEIPTS ...	19,38,90,637	23,53,76,316	35,89,88,779	36,31,20,044
OPENING BALANCE	92,28,029	* 75,12,361	82,08,865	52,52,674
GRAND TOTAL ...	20,31,18,666	24,28,88,677	36,71,97,644	36,83,72,718

* Including Rs.55 lakhs taken in the form of cash in treasuries and credit with the Reserve Bank from our decentralized deposits.

Disbursements	Accounts, 1936-37	Budget estimate, 1937-38	Revised estimate, 1937-38	Budget estimate, 1938-39
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	5,64,64,631	9,88,52,270	8,77,57,306	8,98,30,641
S—REMITTANCES—				
Remittances within India—				
Local Remittances and Adjustments—				
P. W. Remmittances	...	...	2,08,00,000	2,08,00,000
Other Local Remittances and Adjustments ...	...	...	11,21,00,000	11,21,00,000
Remittances by Bills	...	...	46,00,000	46,00,000
Adjusting account between the Central and Provincial Governments.	...	...	...	...
Inter-Provincial Suspense Account	...	...	...	...
TOTAL ...	...	...	13,75,00,000	13,75,00,000
TOTAL, DEBT AND DEPOSIT HEADS, ETC. ...	5,64,64,631	9,88,52,270	22,52,57,306	22,73,30,641
TOTAL DISBURSEMENTS	19,49,09,801	23,72,90,178	36,19,44,970	36,33,03,162
CLOSING BALANCE	82,08,865	55,98,499	52,52,674	50,69,556
GRAND TOTAL ...	20,31,18,666	24,28,88,677	36,71,97,644	36,83,72,718

DISTRIBUTION

OF

EXPENDITURE AND DISBURSEMENTS

OF THE

Government of the United Provinces for the year 1938-39

Between voted and charged

HEADS OF EXPENDITURE	Budget and supplementary grants, 1937-38		Budget estimate, 1938-39		Total of Budgets	
	Voted	Charged	Voted	Charged	1937-38	1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE—						
5—SALT	...	...	...	...	...	...
7—LAND REVENUE ...	87,25,521	1,90,743	94,10,238	2,33,831	89,16,264	96,44,069
8—PROVINCIAL EXCISE ...	11,70,207	21,100	13,03,039	33,300	11,91,307	13,36,339
9—STAMPS	2,85,714	...	2,90,628	...	2,85,714	2,90,628
10—FOREST	22,75,600	6,32,000	24,25,200	6,08,219	29,07,600	30,33,419
FOREST CAPITAL OUTLAY MET FROM REVENUE ...	...	...	...	...	...	...
11—REGISTRATION ...	4,69,579	...	4,74,506	...	4,69,579	4,74,506
12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	10,00,000	...	10,14,976	3,200	10,00,000	10,18,176
13—OTHER TAXES AND DUTIES	10,000	...	47,028	28,750	10,000	75,778
RAILWAY REVENUE ACCOUNT—						
15—STATE RAILWAYS—INTEREST ON DEBT ...	...	6,700	...	6,400	6,700	6,400
15-C—SUBSIDIZED COMPANIES	...	...	125	...	...	125
IRRIGATION REVENUE ACCOUNT—						
XVII—IRRIGATION—WORKING EXPENSES	94,76,678	9,48,950	1,01,76,862	9,71,445	1,04,25,628	1,11,48,307
17—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	...	1,12,45,597	...	1,13,99,402	1,12,45,597	1,13,99,402
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES ...	1,48,367	6,870	1,25,423	10,595	1,55,237	1,36,018
IRRIGATION CAPITAL ACCOUNT (MET FROM REVENUE)—						
19—CONSTRUCTION OF IRRIGATION WORKS—						
B—(1) FINANCED FROM ORDINARY REVENUES; B—(2) Ditto ditto ...	26,800	...	8,180	...	26,800	8,180
CARRIED OVER ...	2,35,88,466	1,30,51,960	2,52,76,205	1,32,95,142	3,66,40,426	3,85,71,347

	Budget and supplementary grants, 1937-38		Budget estimate, 1938-39		Total of Budgets	
	Voted	Charged	Voted	Charged	1937-38	1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	2,35,88,466	1,30,51,960	2,52,76,205	1,32,95,142	3,66,40,426	3,85,71,347
DEBT SERVICES—						
22—INTEREST ON DEBT AND OTHER OBLIGATIONS ...	...	4,99,412	...	21,17,778	4,99,412	21,17,778
23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—(i) SINKING FUND	...	21,55,084	...	23,13,815	21,55,084	23,13,815
(ii) PAYMENTS TO THE CENTRAL GOVERNMENT	...	31,32,318	...	15,20,687	31,32,318	15,20,687
CIVIL ADMINISTRATION—						
25—GENERAL ADMINISTRATION	1,14,92,989	32,53,531	1,13,85,263	31,01,603	1,47,46,520	1,44,86,866
27—ADMINISTRATION OF JUSTICE	51,51,759	19,89,698	51,83,059	19,39,177	71,41,457	71,22,236
28—JAILS AND CONVICT SETTLEMENTS ...	29,11,080	1,77,604	29,62,572	1,72,852	30,88,684	31,35,424
29—POLICE	1,53,80,786	13,80,058	1,53,01,401	13,49,099	1,67,60,844	1,66,50,500
36—SCIENTIFIC DEPARTMENTS	26,600	...	25,409	...	26,600	25,409
37—EDUCATION ...	2,05,24,626	2,28,482	2,08,81,645	1,85,809	2,07,53,108	2,10,67,454
38—MEDICAL	31,00,624	4,32,810	31,75,880	4,64,882	35,33,434	36,40,762
39—PUBLIC HEALTH ...	23,37,919	44,570	23,10,082	37,520	23,82,489	23,47,602
40—AGRICULTURE ...	37,36,874	1,76,332	69,13,290	2,11,271	39,13,206	71,24,561
41—VETERINARY ...	4,50,448	22,954	4,87,335	25,554	4,73,402	5,12,889
42—CO-OPERATIVE CREDIT ...	5,83,117	17,722	6,16,181	15,900	6,00,839	6,32,081
43—INDUSTRIES... ...	17,80,857	32,900	20,54,762	32,880	18,13,757	20,87,642
44—AVIATION	4,000	...	5,000	...	4,000	5,000
47—MISCELLANEOUS DEPARTMENTS	92,585	350	89,778	400	92,935	90,178
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—						
50—CIVIL WORKS—						
(a) PROVINCIAL EXPENDITURE	51,35,896	4,27,963	49,93,130	3,04,668	55,63,859	52,97,798
(b) IMPROVEMENT OF COMMUNICATIONS FROM ROAD DEVELOPMENT ACCOUNT	12,99,560	29,810	10,06,682	1,53,444	13,29,370	11,60,126
MISCELLANEOUS—						
54—FAMINE RELIEF—						
A—FAMINE RELIEF ...	61,560	...	97,840	...	61,560	97,840
B—TRANSFERS TO FAMINE RELIEF FUND ...	...	2,65,000	...	...	2,65,000	...
CARRIED OVER ...	9,76,59,746	2,73,18,558	10,27,65,514	2,72,42,481	12,49,78,304	13,00,07,995

	Budget and supplementary grants, 1937-38		Budget estimate, 1938-39		Total of Budgets	
	Voted	Charged	Voted	Charged	1937-38	1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	9,76,59,746	2,73,18,558	10,27,65,514	2,72,42,481	12,49,78,304	13,00,07,995
55—SUPERANNUATION ALLOWANCES AND PENSIONS ...	69,14,836	31,07,796	72,55,072	31,82,907	1,00,22,632	1,04,37,979
56—STATIONERY AND PRINTING	11,97,756	17,650	14,53,455	17,550	12,15,406	14,71,005
57—MISCELLANEOUS CHARGES ...	8,81,039	...	9,09,682	...	8,81,039	9,09,682
63—EXTRAORDINARY CHARGES	3,000	...	...	...	3,000	...
TOTAL EXPENDITURE MET FROM REVENUE ...	10,66,56,377	3,04,44,004	11,23,83,723	3,04,42,938	13,71,00,381	14,28,26,661
DEBT AND DEPOSIT HEADS—						
CAPITAL ACCOUNTS NOT MET FROM REVENUE—						
68—CONSTRUCTION OF IRRIGATION WORKS	53,83,985	1,32,900	7,60,600	11,200	55,16,885	7,71,800
68—CAPITAL OUTLAY ON HYDRO-ELECTRIC WORKS ...	38,49,820	30,000	10,48,812	6,560	38,79,820	10,55,372
81—CIVIL WORKS NOT MET FROM REVENUE ...	18,12,403	20,847	19,34,108	58,740	18,33,250	19,92,848
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS ...	9,60,000	—4,03,300	9,50,000	—4,56,242	5,56,700	4,93,758
85—PAYMENTS TO RETRENCHED PERSONNEL	—18,000	—5,500	—16,422	—3,189	—23,500	—19,611
CARRIED OVER ...	1,19,88,208	—2,25,053	46,77,098	—3,82,931	1,17,63,155	42,94,167

	Budget and supplementary grants, 1937-38		Budget estimate, 1938-39		Total of Budgets	
	Voted	Charged	Voted	Charged	1937-38	1938-39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD ...	1,19,88,208	−2,25,053	46,77,098	−3,82,931	1,17,63,155	42,94,1[illegible]
N—PUBLIC DEBT—						
A—RUPEE DEBT—						
PERMANENT DEBT DISCHARGED—						
(i) 3 PER CENT. UNITED PROVINCES LOAN, 1961—66 ...	...	2,63,600	...	4,23,000	2,63,600	4,23,000
(ii) 6 PER CENT. UNITED PROVINCES DEVELOPMENT LOAN ...	...	25,000	...	10,000	25,000	10,000
P—DEPOSITS AND ADVANCES—						
DEPOSITS NOT BEARING INTEREST—						
(A) SINKING FUNDS—						
SINKING FUND INVESTMENT ACCOUNT	...	19,00,081	...	19,00,071	19,00,081	19,00,071
(B) RESERVE FUNDS—						
TRANSFERS FROM FAMINE RELIEF FUND	...	95,000	...	1,00,000	95,000	1,00,000
ADVANCES NOT BEARING INTEREST—						
ADVANCES REPAYABLE—						
CIVIL ADVANCES	5,22,000	...	5,52,000	...	5,22,000	5,52,000
R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT...	1,45,18,500	...	64,36,249	...	1,45,18,500	64,36,2[illegible]
TOTAL, DEBT AND DEPOSIT HEADS	2,70,28,708	20,58,628	1,16,65,347	20,50,140	2,90,87,336	1,37,15,4[illegible]
TOTAL DISBURSEMENTS	13,36,85,085	3,25,02,632	12,40,49,070	3,24,93,078	16,61,87,717	15,65,42,1[illegible]

Statement showing receipts and charges in England

Major Head	Actuals	Budget and supplementary grants	Revised estimate	Amount included in Budget, 1938-39		
	Total 1936-37	Total 1937-38	Total 1937-38	Voted	Charged	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS						
XXI—Administration of Justice ...	...	...	1,280	...	...	...
XXIII—Police	119	...	80	...	...	...
XXVII—Medical	6,936	...	...	...	...	...
XXVII—Public Health	...	...	520	500	...	500
XXXII—Industries	...	...	40	...	...	...
XXXVI—Miscellaneous Department ...	19	...	...	...	...	...
XXXIX—Civil Works	...	...	160	...	...	...
XLV—Stationery and Printing ...	547	400	680	680	...	680
XLVI—Miscellaneous	144	...	200	...	...	...
Loss or Gain by Exchange	—43	...	...	...	...	...
Grand Total ...	7,722	400	2,960	1,180	...	1,180

No. of grant	CHARGES	Total 1936-37	Total 1937-38	Total 1937-38	Voted	Charged	Total
1	7—Land Revenue	30,706	27,360	29,000	...	22,960	22,960
2	8—Provincial Excise	...	6,400	...	...	11,200	11,200
4	10—Forest	1,14,466	1,16,000	1,38,440	6,080	87,200	93,280
8	18—Irrigation, etc.	1,81,572	1,81,040	1,71,440	26,960	1,72,040	1,99,000
9	25—General Administration ...	6,89,063	7,09,240	6,61,320	1,04,920	5,79,320	6,84,240
10	27—Administration of Justice ...	2,02,335	1,73,560	2,38,560	18,000	2,03,280	2,21,280
11	28—Jails and Convict Settlements	4,032	9,720	6,640	1,920	14,600	16,520
12	29—Police	3,10,911	3,36,680	2,99,400	2,480	2,98,880	3,01,360
14	37—Education	71,597	76,680	56,320	14,240	42,600	56,840
15	38—Medical...	1,26,005	1,38,880	1,39,000	33,840	1,16,000	1,49,840
16	39—Public Health	36,353	39,560	34,720	8,360	8,520	16,880
17	40—Agriculture	24,496	34,920	11,600	4,680	45,880	50,560
18	41—Veterinary	...	14,800	12,160	6,720	4,800	11,520
20	43—Industries	8,868	33,840	24,920	26,680	...	26,680
22	47—Miscellaneous Departments ...	...	4,800	4,880	...	...	...
25	50—Civil Works	59,280	40,600	40,960	12,000	55,000	67,000
28	55—Superannuation Allowances and Pensions	23,87,548	25,70,000	24,62,000	2,80,000	22,72,000	25,52,000
29	56—Stationery and Printing ...	35,459	64,240	31,240	52,000	4,000	56,000
30	57—Miscellaneous Charges ...	68	80	80	80	...	80
31	63—Extraordinary Charges ...	1,227	...	...	...	...	...
34	83—Payment of Commuted Value of Pensions	...	95,000	45,000	20,000	30,000	50,000
	Loss or gain by exchange ...	—23,164	...	—22,627	...	...	...
	Grand Total ...	42,60,822	46,73,400	43,85,053	6,18,960	39,68,280	45,87,240

MEMORANDUM OF THE FINANCE SECRETARY ON THE BUDGET ESTIMATES OF THE UNITED PROVINCES GOVERNMENT FOR THE YEAR 1938-39

THE budget literature supplied to honourable members consists of three volumes : **Introductory.**

Volume I—Hon'ble Premier's budget speech.

Volume II—Memorandum on the budget.

Volume III—Grants and Detailed Estimates.

2. The budget statements will be found printed at pages 4 to 21. Statement I exhibits the revenue budget in brief and indicates clearly the revenue balance estimated on the year's working. In the same way Statement II gives net estimates under the debt and deposit heads in brief, and shows the net result of all transactions of the year under both revenue and debt and deposit heads. The opening balance of the previous year is shown and the closing balance struck. Statements A and B show the revenue receipts and expenditure respectively by all major heads, while Statement C shows all debt and deposit transactions in detail. **Budget abstract.**

Actuals of 1936-37

3. The following statement summarizes the position :

	Original budget	Budget as modified by supplementary estimate	Revised	Actuals
		(in thousands of rupees)		
Opening balance	55,11,	55,10,	92,28,	92,28,
Revenue heads—				
Receipts	11,81,42,	11,83,50,	11,91,68,	11,92,00,
Charges	12,44,56,	12,60,16,	12,28,68,	12,29,26,
Balance	—63,14,	—76,66,	—37,00,	—37,26,
Capital expenditure	1,46,46,	1,81,34,	1,47,14,	1,55,20,
Receipts from loans	2,33,08,	3,02,89,	2,04,02,	2,04,02,
Other debt and deposit heads—				
Receipts	82,77,	86,28,	96,95,	1,01,50,
Disbursements	1,06,24,	1,31,16,	1,88,99,	1,78,25,
Balance	—23,47,	—44,88,	—92,04,	—76,75,
Net result of all transactions in the year.	+1,	+1,	—72,16,	—65,19,
Closing balance	55,12,	55,11,	20,12,	27,09,

4. It will be seen that the year 1935-36 closed with a provincial balance 37,17, better than was anticipated when the budget for 1936-37 was presented. **Opening balance.**

The opening balance of 92,28, included the 55 lakhs in the Famine Relief Fund.

Revenue balance.

5. It will be seen that the budget for 1936-37 when presented anticipated a revenue deficit of 63,14, which increased to 76,66, as the result of supplementary estimates presented during the year. The revised, however, put the probable deficit at 37,00, while the deficit which actually occurred was 37,26,. It may be noted that the revised estimates under both revenue receipts and charges are very close to the actuals because the final accounts were practically completed by the time that the revised was finalized, as the budget for 1937-38 was not presented to the Legislature until early September of that year.

This improvement of 25,88, in the revenue balance from the budget forecast was the result of an improvement of 10,58, in revenue receipts and less expenditure to the extent of 15,30,.

Revenue receipts.

6. The chief variations from the budget estimates of revenue receipts were—

Land Revenue		..	—15,03,
Excise		+8,72,	..
Stamps		..	—91,
Forest		..	—1,37,
Registration		..	—66,
Subsidized Companies		+44,	..
Irrigation —			
Gross receipts	+6,62,		
Working expenses	—7,29,		
Net ..	+13,91,	+13,91,	
Interest		+68,	..
Justice		+1,21,	..
Jails		+88,	
Education		+69,	
Public Health		+81,	..
Agriculture, Veterinary and Co-operative ..		..	—92,
Industries		..	—70,
Transfer from Central Road Development Account ..		+1,30,	..
Transfer from Famine Relief Fund		+69,	..
Superannuation		..	—74,
Stationery and Printing		+3,27,	..
Miscellaneous		..	—2,14,
Minor variations under other heads		+45,	..
		+33,05,	—22,47,
		+10,58,	

The fall under Land Revenue was on account of the extensive damage by floods to the *kharif* crops which necessitated somewhat larger remissions and suspensions than had been budgeted for and slowed down the rate of revenue collections. The arrears outstanding on March 31, 1937, were 33½ lakhs instead of the 20 lakhs which is the normal carry forward and which had been allowed for in the budget.

The increase under Excise was due to the re-introduction of the auction system for opium and drugs shops which yielded well.

The fall under Stamps by reason of the Debt Legislation continued throughout the year. A fortunate windfall of 6½ lakhs came in the latter half of the year representing the balance of this province's share in the receipts from unified stamps of the lower denominations for the last four years prior to the introduction of separate revenue and postage stamps. The actuals from normal sources fell short of the budget estimate by 7½ lakhs. The enhanced duties imposed from May 1, 1936, failed to yield the expected increase because of the falling off in money and mortgage suits and execution of mortgage deeds since the Debt Legislation.

Receipts from Forests did not come up to expectations as there remained over an unusually large amount for collection at the close of the year. These arrears have been collected subsequently.

Registration receipts declined for the same reason as Stamp receipts.

The improvement under Subsidized Companies is the result of higher profits earned by the Delhi-Shahdara Light Railway in which Government share.

The improvement in the gross receipts under Irrigation was the outcome of a larger irrigated area in the *kharif* than had been expected. The reduction in working expenses was partly due to the fact that more capital works were completed than expected when the budget was framed so that revenue had to bear a smaller share of establishment charges which are divided *pro rata* between capital and revenue works, and partly to the fact that as the State tube-wells were still under construction their maintenance charges were debited to capital.

The improvement in interest receipts is mainly due to the fact that 62, were earned by placing 1¼ crores on deposit with the Government of India for six months out of the provincial temporary surplus balances.

The increase under Justice was mainly the result of unexpectedly high receipts from the sale of unclaimed and escheated property.

The improvement under Jails was the result of increased sales of Jail manufactures, largely as the result of the Jail exhibits in the Lucknow Exhibition.

The increase under Education was mainly due to the improved receipts from provincial examinations, and to a lesser extent due to increased receipts from school and college fees.

Under Public Health, 57, of the increase was due to increased sales of quinine owing to the malaria epidemic which followed the floods of that year. The rest of the increase occurred in receipts under the Public Health Engineering establishment and from the Provincial Hygiene Institute.

The decrease under Agriculture was chiefly the result of exceptionally heavy refunds.

The decline under Industries was entirely due to the poor recoveries under commercial operations.

The increase under receipts from the Central Road Development Account was due to the completion of more of the Road Programme work financed from this Account in the year than was anticipated at the time the budget estimates were prepared. There was correspondingly more expenditure under this head on the expenditure side of the revenue account.

The increase under Transfer from Famine Relief Fund was occasioned by extra expenditure from the Fund, which appears on the expenditure side of the revenue account also. The amount of this expenditure is credited in the revenue section as a receipt by debit to the deposit head.

The decrease under Superannuation was due to the adjustment of an error which had been continuing for some time past in the office of the Accountant General in calculating the share of pensions earned by service of the Irrigation department personnel in service before April 1, 1921. The adjustment resulted in a substantial refund to the Government of India.

The increase under Printing and Stationery is the result of the unexpectedly large receipts for printing notices in connexion with cases under the Encumbered Estates Act, and increased sales of the *Gazette*, Rent-rate Reports of Settlement and Revision Operations and other publications. There is increased expenditure on the other side of the revenue account for the same reasons.

The decline under Miscellaneous receipts is mostly on account of a drop of 1,31, under unclaimed deposits which seem to be declining in amount. The rest is due to the amount of refunds proving higher than expected.

The remaining variations call for no comment.

Revenue expenditure.

7. Although the supplementary estimates raised the budget grants for revenue expenditure by 15,60, the actuals proved to be 15,30, lower than the original forecast. Of this 6,40, was occasioned by the fact that the deficit loan which it was expected, would have to be taken to balance the provincial accounts on March 31, 1936, proved unnecessary ; so no repayment had to be made to the Government of India on this account.

As regards the remaining saving of 8,90, a comparison by major heads of the actuals of 1936-37 as shown in Statement B with the corresponding budget estimates of 1936-37 is rendered difficult because in the latter estimates expenditure in England was shown under a separate grant whereas in the actuals for 1936-37 now shown the expenditure in England has been split up and included under the various major heads in accordance with the procedure introduced for the first time in the current year. Actually most heads showed a saving from the budget grant when the expenditure in England is excluded, which was in part due to expenditure being restricted as far as possible for the sake of economy and in part to normal savings.

Excluding expenditure in England the variations were as follows:

Interest on Irrigation works		—3,17,
Interest on debt and other obligations		—62,
General Administration		—2,51,
Justice		—4,67,
Jails		—1,50,
Police		—1,30,
Education		—1,81,
Central Road Development Account ..	+1,30,	
Famine Relief	+69,	
Superannuation	+77,	
Stationery and Printing	+1,38,	
Miscellaneous charges	+2,76,	
Minor variations under other heads		—22,
	+6,90,	—15,80,
	—8,90,	

The decrease under Interest on Irrigation works and on debt and other obligations was due to the passing on to the province of the benefit of the Government of India's conversion operations and to the fact that instead of borrowing for capital expenditure in that year from the Government of India at 3¼ per cent. per annum and taking part of the loan on April 1, 1936, and the rest on October 1, 1936 (the normal procedure), a provincial loan was floated in the open market through the Reserve Bank on September 15, 1936 at 3 per cent. per annum.

Of the savings under General Administration 1,12, was out of the provision for election charges and the balance represented normal savings.

Of the savings under Justice 2 lakhs resulted because it was not found necessary to create any special courts in connexion with the Encumbered Estates Act cases for which purpose this sum was provided in the budget. The rest represented normal savings.

The extra expenditure from the Central Road Development Account and Famine Relief Fund has already been mentioned in paragraph 6.

The increase under Superannuation is due to the fact that these charges are still increasing and it is difficult to budget for the exact increase each year.

The increase under Stationery and Printing is due to heavy expenditure on the Encumbered Estates Act notices, Settlement and Revision of land revenue reports and electoral rolls and the greatly increased demand for stationery as the result of increased activities in various departments.

The increase under Miscellaneous is the result of writing off of a further 4 lakhs of *taqavi* dues which had become irrecoverable on account of the slump in prices.

The other variations call for no special comment.

8. The capital expenditure provided for in the original budget was augmented by 34,88, by supplementary demands in order to expedite the completion of the Western Grid and State Tube-wells scheme. Owing to the non-delivery of machinery from England, due to the

Capital expenditure.

re-armament policy, the actual expenditure was 16,77, less than the augmented provision.

The decrease of 4,77, under Civil Works was caused by the fact that work on the Council House extension was seriously delayed by the protracted monsoon.

Less commutation of pensions than had been budgeted for resulted in 4,58, less expenditure under this head.

The total result was 26 lakhs less capital expenditure than had been provided for.

Loan receipts.

9. These represent the proceeds of the loan which was floated on September 15, 1936.

Other debt and deposit head receipts.

10. The actuals shown under the debt and deposit heads in Statements II and C include the adjusting transactions in connexion with the decentralization of balances which are explained in paragraph 14 below, although these adjustments were made after the closing of accounts on March 31, 1937. In order to facilitate comparison these adjustments have been omitted in the figures given in paragraph 3 above.

Actual receipts were 18,73, above the original budget estimates. Since no receipts occurred from revenue for the repayment of the deficit loan of 6,40, expected on March 31, 1936, it follows that there was an improvement of 25,13, in the receipts under the remaining heads. Of this 9,93, represented receipts from the United Provinces Motor Taxation Act, which were not estimated for in the original budget. A further 14,38, occurred under Loans by the Provincial Government on account of certain advance repayments from local bodies and the recoveries of *taqavi* and fertilizer advances, and house repairing advances made to those whose houses collapsed in the heavy rains, which advances were distributed in the course of the year on a larger scale than was anticipated at budget time. Receipts from the Sugar Excise Fund proved to be 2 lakhs more than the forecast but this was partially set off by other minor variations.

Other debt and deposit head disbursements.

11. The large increase of 72 lakhs in these disbursements is chiefly due to the investment of the 55 lakhs of the Famine Relief Fund money in Government of India securities during the year in accordance with the provisions of the United Provinces Famine Relief Fund Act, 1936.

This sum was, as has been already explained, included in the opening balance.

The remaining increase of 17 lakhs is explained as follows. The repayment of the deficit loan of 6,40, proved unnecessary so the actual increase in disbursements under other heads was 23,40,. Of this 15 lakhs represent extra *taqavi* and other advances which were given on account of floods in the *kharif* and damage by hail to the *rabi*, for advances for fertilizers in tube-well areas and for re-building and repairing houses which were damaged by the heavy rains; nearly 5 lakhs represent expenditure from the Government of India's Rural Development grant and some 2 lakhs was expenditure from the

U. P. Road Fund (Motor Taxation receipts) as neither of the latter had been allowed for in the original estimates.

The remainder is the result of minor changes.

Total net transactions and closing balance.

12. The net result of all transactions of the year was thus an outgoing of 65,19, of which 55 lakhs represented the investment of the Famine Relief Fund moneys which are now kept outside the balances.

On the whole then the working of the year turned out better by 28 lakhs than had been budgeted, for 29 lakhs less were borrowed than had been forecasted and 9 lakhs more was spent on capital items yet the year's transactions were only 10 lakhs worse than budgeted.

The year was not favourable from an agricultural point of view, the monsoon was unequal in incidence with drought in parts and heavy floods elsewhere, and the *rabi* was in certain areas badly damaged by hail.

The closing balance was 27,09, excluding the Famine Relief Fund investments. This was better by nearly 27 lakhs than the budget had forecast.

In his budget speech the Hon'ble Premier stated that there was reason to believe that the closing balance would be nearly 34 lakhs. At that time the accounts for 1936-37 were not final. Subsequently when the accounts were closed finally the improvement was found to be only 7 lakhs over the revised, the remaining 7 lakhs being absorbed into capital expenditure on Hydel and Tube-wells when all disbursements were finally accounted for.

Composition of the closing balance.

13. This balance of 27 lakhs consisted entirely of earmarked funds. In fact Annexure I to this part of the memorandum will show that Government made temporary use of these balances for ways and means purposes to the extent of about 7 lakhs, since the balances of the earmarked funds totalled 34,15, on March 31, 1937.

This temporary use of the unspent balances of earmarked funds is perfectly legitimate, but the balances will be required later on and cannot be finally spent for any other purposes.

Decentralization of the Provincial balances

14. As explained in paragraphs 25 to 27 of last year's memorandum, at the close of accounts on March 31, 1937, the balances of provincial governments were separated from the former joint all-India account and each province thereafter assumed full liability in respect of certain deposits of a purely provincial nature which until then had been held and controlled by the Government of India.

There were two classes of these balances. The first consisted of the old provincial closing balance as at the closing of accounts on March 31, 1937. This was, as already mentioned, 27,09, and credit for this amount was in the course of the year 1937-38 given to the Provincial Government in their account with the Reserve Bank.

The other class consisted of the items shown in Annexure II to this part of the memorandum. They all pertain to this province and were fully explained in paragraph 26 of last year's memorandum. The amounts shown in Annexure II to that memorandum were based

on March final account figures. The amounts shown in Annexure II to the present memorandum are the final amounts disclosed when the accounts for 1936-37 were finally closed.

It will be seen that the net liability that was transferred to this province was 4,24,87, i.e. 5,06, more than expected when last year's budget was presented.

This amount therefore became due to the province on the transfer of the liability.

Of this amount 55 lakhs were taken in the shape of cash in the provincial treasuries and credit at the Reserve Bank. The actual amount of cash taken over in treasuries was 18,82, and so the province was given a credit of 36,18, with the Reserve Bank to make up the 55 lakhs.

This 55 lakhs when added to the provincial closing balance of 27,09, gives the opening balance for the year 1937-38, viz. 82,09,.

After deducting this 55 lakhs the amount due to this province was 3,69,87,. In accordance with the Niemeyer Settlement this sum was not handed over to the province but was taken as a lump repayment towards the provincial debt to India.

As has already been mentioned in paragraph 10 above, although these adjustments were made after the closing of the account for 1936-37 the actuals for 1936-37 shown under the debt and deposit heads in Statements II and C include these adjustments, though for the sake of comparison they have been excluded from the figures of actuals given in paragraph 3 above.

Consolidation of the outstanding provincial debt to the Government of India

15. After deducting the amount of the decentralized balances available for repayment the provincial debt to the Government of India stood at 25,77,05,. The weighted average rate of interest on the balances of debts outstanding rounded down to the next lower $\frac{1}{4}$ per cent. per annum came to 4 per cent. per annum. This liability will be liquidated by the payment of half-yearly equated instalments over a period of 45 years. The half-yearly instalments each of 61,61, will be paid every year on August 7 and February 7. This figure is 48, lower than was forecasted in the revised for 1936-37 and gives a further relief of 97, each year beyond the 17,52, a year expected when the current year's budget was presented.

Revised of 1937-38

Summary. 16. The following statement summarizes the position :

	Original budget	Revised
Opening balance	75,12,	82,09,
Revenue heads—		
Receipts	12,54,07,	12,39,27,
Charges	12,66,75,	12,46,50,
Balance	—12,68,	—7,23,
Capital expenditure	1,17,63,	1,20,37,
Receipts from loans	2,00,00,	1,05,86,

Other debt and deposit heads—

Receipts	8,99,69,	22,44,75,
Disbursements	9,88,52,	22,52,57,
Balance	—88,83,	—7,82,
Net results of all transactions in the year	—19,14,	—29,56,
Closing balance	55,98,	52,53,

17. The opening balance taken in the revised is the actual closing balance of 1936-37 *plus* the 55 lakhs taken in the shape of cash in treasuries and sub-treasuries and credit at the Reserve Bank on March 31, 1937. Opening balance.

18. The original budget anticipated a revenue deficit of 12,68,. The revised, however, reduces this to 7,23, due to a decline of 14,80, in receipts and a decline of 20,25, in expenditure. Revenue balance.

19. The chief variations anticipated in the revised from the budget estimates of revenue receipts are as follows : Revenue receipts

Share in Income-tax receipts under the Niemeyer formula	+21,00,	
Land Revenue		—9,53,
Stamps		—17,18,
Forest	+1,12,	
Registration		—2,00,
Entertainments and Betting Tax ..		—1,00,
Subsidized Companies	+83,	
Irrigation—		
Gross receipts	—8,14,	
Working expenses	—25,	
Net ..	—7,89,	—7,89,
Interest		—1,20,
Education	+1,15,	
Public Health		—88,
Agriculture		—75,
Transfer from Central Road Development Account		—3,06,
Stationery and Printing	+5,06,	
Minor variations under other heads ..		—47,
	+29,16,	—43,96,
	—14,80,	

On the basis of the most recent estimates the share of income-tax receipts which this province will receive in the current year is computed at 21 lakhs, none of which was included in the original budget estimates. In view of the depressing Report of the Wedgewood Committee this may be regarded almost as of the nature of a windfall. It is the result of improved receipts from the railways.

The main reason for the expected decline under Land Revenue is that realizations have been slowed down by the "stayal orders" which have been enforced in respect of rental arrears prior to the *rabi* of 1344 *Fasli*. It is anticipated

that 28 lakhs of Land Revenue dues will be outstanding as on March **31** next as against the normal 20 lakhs that was budgeted for. The arrears left over from the year 1936-37 for collection in the current year have proved to be 2,70, less than expected and calamity remissions are expected to be 16 lakhs against the original figure of 15 lakhs. Realizations from Government estates are also expected to be down by 88, on account of the " stayal orders." This total reduction of some 12½ lakhs is, however, partly set off by the fact that suspensions are expected to be 1½ lakhs less than budgeted for, since more remissions outright have been given than usual in the *kharif* in those areas which have been subjected to more than one successive calamity and by increased receipts expected from cesses on Court of Wards and attached estates and from certain other miscellaneous heads.

The reduction of 17,18, under Stamps is mostly the result of the effect of the " stayal orders" on this head of revenue and is based on the trend of actuals.

The improvement under Forest is due to the better prices obtained at this year's auctions of timber, *baib* grass and *khair* trees.

In the budget estimate under Registration an addition of 1¼ lakhs was made for the enhanced receipts which were expected to accrue from the enhancement of certain existing fees and the imposition of some new fees. The whole of the innovations were not finally adopted and those that were accepted by Government were not imposed till later than had been expected. The increased yield was therefore less than expected and this, coupled with a further decline in the number of registrations, in spite of some improvement in miscellaneous receipts due to the vigilance of the department, has led to falling actuals which render a reduction of 2 lakhs necessary from the budget estimate.

The Entertainments and Betting Tax came into force later than had been expected and the trend of such actuals as are available suggest a reduction of one lakh in the original estimate.

The improvement under Subsidized Companies is based on the actuals which this Government will now receive in the current year as their share in the profits of the Delhi-Shahdara Light Railway which has had a more successful year than was expected.

At the time the budget estimates were prepared the actual demand under Irrigation for the *kharif kist* was not known and a normal area was assumed. Owing mainly to a reduction in the cane area sown and irrigated it is now known that the actual demand is some 8 lakhs less than expected.

The budget estimates allowed for the issue of one crore of bonds under the Encumbered Estates Act and for realization of part of the capital advanced, together with interest, in the shape of repaid equated instalments in the current year. Government, while allowing the Civil courts to continue with the assessment of the amount and priority of the debts of the applicants, have suspended the preparation of liquidation awards by Collectors until Government's new rent and revenue proposals have been formulated and their attitude to the Debt Legislation has been determined. The result is that no bonds will be issued in the current year so that no instalments will be realized

from the indebted landlords. This accounts for a reduction of 80, in the revised under Interest receipts. The remainder of the decline is based on the trend of actual receipts from *taqavi* interest realizations. An improvement of 7, has occurred since the total interest now expected to be realized from short-term investments of the free balances of the province from time to time in Government of India treasury bills is 27, as against 20, estimated when the budget was prepared.

The increase under Education occurs almost entirely under examination fees and is based on the trend of actuals.

Of the decline of 88, under Public Health receipts 40, is because the details of the scheme for a concentrated experiment in anti-malarial methods which the Government of India will subsidize to this extent each year for some years, could not be settled in time to secure the grant this year from the Government of India. The rest of the decline is due to the lower sales of vaccine lymph and quinine and is based on the trend of actuals.

The decline under Agriculture is spread over several sub-heads notably in the anticipated receipts from public gardens, the engineering section and seed and district and other experimental and research farms.

The decline of 3 lakhs under Transfer from the Central Road Development Fund is due to the completion of less work from the proceeds of the Fund and from contributions from the Central Reserve than had been estimated. It is set off by correspondingly less expenditure on the other side of the account.

The large increase of some 5 lakhs under receipts from Stationery and Printing is due to the number and length and consequent cost of the notices under the Encumbered Estates Act, exceeding all expectations. There is a considerable increase, of course, for the same reason in expenditure under this head.

20. The main variations which account for the decrease of 20,25, in revenue charges are as follows : **Revenue expenditure.**

Land Revenue	+86,	
Interest on Irrigation Branch Works.. ..		—71,
Interest on debt and other obligations ..	+1,01,	
General Administration		—3,85,
Police		—1,25,
Education		—2,08,
Public Health		—1,19,
Agriculture		—7,53,
Industries		—1,58,
Civil Works—		
(*a*) Provincial expenditure		—3,35,
(*b*) Central Road Development Account ..		—3,06,
Superannuation	+81,	
Stationery and Printing	+3,85,	
Minor variations under other heads.. ..		—2,18,
	+6,53,	—26,78,
	—20,25,	

The increase under Land Revenue is mostly under charges in connexion with Survey and Settlement operations where close budgeting is difficult and in particular the Settlement Operations in three districts took two or three months longer to complete than was estimated.

The saving under Interest on Irrigation Branch Works is due to the completion of less capital works last year than had been expected.

The increase under Interest on debt and other obligations is the net result of an increase of 1,65, in the estimate of the amount of interest payable on provident fund deposits based on more recent information and a debit of 1,18, less to Irrigation Branch capital works on account of less expenditure and to Forest because of a recent decision to discontinue debiting that head with interest on capital works met from revenue, partly countered by savings of 59, in connexion with the floating and interest charges on the loan issued on August 31 last, of 78, due to no Encumbered Estates Act bonds being issued and of 45, in payment to the Central Government as the amount of the decentralized balances set off this Government's debt to India proved larger than expected.

The saving of 3,85, under General Administration is due to the aggregate of normal savings in a large budget and occurs under a variety of heads, half of it under District Administration.

The saving under Police is due to the fact that an order placed in the current year with the Government of India for certain ·410 muskets and rifle buckets to replace the remaining obsolete ·476 carbines cannot be executed this year so the provision will not be used. The amount will, however, be disbursed in the budget year.

The savings under Education are the normal savings in so large a budget.

Of the savings under Public Health 80, will occur because, as already mentioned in paragraph 19, the new concentrated experiment in anti-malarial methods towards which the Government of India will contribute 40, cannot be started in the current year.

The normal savings in the Agriculture budget are swollen to the extent of some 6 lakhs as savings to this extent are expected from the 10 lakhs extra provided for Rural Uplift, since owing to the time necessary for training the workers and in settling other preliminaries it is not likely that this money can be profitably spent within this financial year.

The normal savings under Industries are inflated to the extent of a lakh as it is not likely that more than 25, out of the 1,25, provided in the budget for assistance to the proposed Industrial Credit and Marketing Companies will be required.

The reduction of 3,35, under provincial expenditure on Civil Works is partly based on the progress of work but is largely due to the adoption by the Buildings and Roads department, with the consent of the Audit Authority, of a more correct method of allocation of establishment charges between capital and revenue works. The result

of this change in the current year is that revenue works will bear a smaller share and capital works a greater share of establishment charges.

The decrease of 3 lakhs in expenditure from the Central Road Fund Account is due to the completion of less work financed from that account than had been expected. This has already been referred to in paragraph 19.

The increase under Superannuation is based on the trend of actuals. These charges are still rising and the increase has been accentuated by the policy of restricting extensions of service to executive officers who have attained the age of 55 years to the barest minimum and of enforcing the efficiency test more strictly at this age for ministerial government servants. For these reasons it is difficult to estimate closely under this head.

The increase under Stationery and Printing has already been alluded to in paragraph 19. It is due to the phenomenal increase in the size of the *Gazette*, owing to the publication of Encumbered Estates Act notices, the greatly increased printing for the Legislature, of Settlement and Revision operation reports and the growing demand for forms and stationery in all departments owing to rapidly increasing activities.

Supplementary demands are being presented to the Legislature wherever excesses over the budgeted allotments are anticipated which cannot be avoided or met by re-appropriation within the grants concerned.

21. It will be observed that in spite of the anticipated receipt of 21 lakhs from income-tax receipts the revenue deficit is better only by 5½ lakhs. In other words, apart from the income-tax receipts, the revised places the revenue position 15½ lakhs worse than the budget estimates. The "stayal orders" alone are more than responsible for this position as they have resulted in a total reduction of 25 lakhs altogether under Land Revenue and Stamp receipts.

Capital expenditure.

22. The revised under capital expenditure is up by 2,74, mainly due to the new method of allocating the cost of Buildings and Roads establishment between revenue and capital works as has already been explained in paragraph 20.

Receipts from loans.

23. The budget estimate under receipts from loans allowed for the flotation of a loan for capital purposes of one crore and for the issue of one crore of bonds under the Encumbered Estates Act. The latter appeared as a receipt under this head by *per contra* debit to the head Loans and Advances by the Provincial Government.

The loan was floated on August 31, 1937, with an issue price of 99 carrying interest at 3 per cent. per annum. The loan was rapidly over-subscribed and after partial allotment the nominal receipts (face value) amounted to 1,05,86, which is the figure taken in the revised.

As the whole question of the Debt Legislation is under Government's consideration and the changes contemplated in the rent and revenue law would affect the profits of all estates, the preparation of liquidation awards has, as already explained in paragraph 19, been

suspended so that no bonds will be issued in the current year. The crore of receipts shown on this account in the budget estimates will not therefore accrue and there is a corresponding reduction of one crore in disbursements under Loans and Advances by the Provincial Government in the revised.

Other debt and deposit head receipts.

24. The large increase in the revised estimate of receipts under the other debt and deposit heads is the result of the following variations :

	Budget estimates	Revised	Difference
Unfunded debt	49,46,	53,44,	+3,98,
Deposits and advances ..	8,08,72,	7,78,48,	—30,24,
Loans and advances by the Provincial Government.	41,51,	37,83,	—3,68,
Remittance	..	13,75,00,	+13,75,00,
Total ..	8,99,69,	22,44,75,	+13,45,06,

The increase under Unfunded Debt, which includes all provident funds, is based on the trend of actuals and has taken into account the increased estimate of the interest payment due which was referred to under Interest on Debt and other obligations in paragraph 20 above.

The decline under Deposits and Advances is based on the trend of actuals and modifications made in the light of more recent information.

The decline under Loans and Advances by the Provincial Government is due partly to slower recoveries of *taqavi* and partly to the fact that less advances were made last year than anticipated in the revised for 1936-37.

The large increase under Remittance is because no estimate of these transactions was made in the budget. These transactions relate to all Public Works department, Forest and other local remittances. As the accounts are not closed till April 15 each year the receipts and disbursements under this head should practically balance each other. There will be found, therefore, corresponding disbursements on the other side of the account.

Other debt and deposit head disbursements.

25. The large increase in the revised estimates under the other debt and deposit heads is the result of the following variations :

	Budget estimates	Revised	Difference
Permanent debt	39,43,	38,73,	—70,
Unfunded debt	26,29,	34,44,	+8,15,
Deposits and advances ..	7,77,62,	7,52,94,	—24,68,
Loans and advances by the Provincial Government.	1,45,18,	51,46,	—93,72,
Remittance	..	13,75,00,	+13,75,00,
	9,88,52,	22,52,57,	+12,64,05,

The decrease under Permanent Debt is due mainly to the fact that the amount of the decentralized balances proved larger than expected so that the equated instalments in repayment of the provincial debt to the Government of India are less than forecasted, and to a lesser

extent to a reduction in the estimate of the amount of bonds of the 6 per cent. United Provinces Development Loan that are likely to be presented for redemption based on the trend of actuals.

The revised under Unfunded Debt is based on the trend of actuals.

Similarly the reduction under Deposits and Advances is based on the trend of actuals and more recent information.

Under Loans and Advances by the Provincial Government there is a reduction of one crore, due, as already explained, to the fact that no bonds will be issued under the Encumbered Estates Act. Apart from this item the revised shows an increase of 6¼ lakhs due to increased *taqavi* advances in calamity areas.

The increase under Remittance has been explained in paragraph 24.

26. Excluding the effect of the Encumbered Estates Act bonds estimates the revised places the net result of transactions under the other Debt and Deposit heads 19 lakhs (round) worse than the budget estimates, of which 4 lakhs occur under Provident Funds and 5 lakhs under Deposits, based on the trend of actuals, and 10 lakhs under Loans and Advances by the Provincial Government due to less repayments and greater advances than had been budgeted for.

Total net transactions and closing balance.

27. The net result of all transactions of the year is estimated to be an outgoing of 29,56, which is 10,42, worse than the budget estimate.

Had it not been for the receipt of 21 lakhs from income-tax and an extra 5,86, from the loan the worseness would have been 37,28, against which may be set 2,74, of extra capital expenditure and an increase of 6,28, in the amount of recoverable advances made, leaving the worseness at 28,26,. As has already been explained, this can be attributed almost entirely to the effect of the "stayal orders."

On the whole the year has been fair from an agricultural and revenue point of view. The *rabi* of 1344 *Fasli* was in most places normal though damage was done in local areas by hail. In the *kharif* of 1345 *Fasli* a shrinkage occurred in the cane area as already mentioned because of the troubles that arose in connexion with the disposal of the previous year's crop. This caused some loss in Irrigation Branch revenues. The monsoon was generally fair, though scanty in certain areas and with a somewhat early termination. This has resulted in a substantial increase in the Irrigation Branch irrigated area in the *rabi* the benefit of which will be felt in the revenues of the budget year. Apart from certain limited areas where the monsoon was scanty or where damage has been caused by hail, *rabi* prospects are good.

As the opening balance, including the 55 lakhs in treasuries, and at the Reserve Bank, proved 6, 97, higher than forecasted in the budget estimates, the closing balance is expected to be 52,53, excluding of course the Famine Relief Fund moneys which have been separately invested. This is worse by 3,45, than the budget anticipated.

The normal treasury balances have been fixed at 19 lakhs for 1938-39 as this is considered an adequate amount for carrying on the-day-to

day transactions of Government. The credit at the Reserve Bank at the close of the year is thus expected to be 33,53, which is above the minimum requirement of 30 lakhs.

28. The free balance is thus expected to be 3, 53,. From Annexure I to this part of the Memorandum it will be seen that the total ear-marked balances are expected to amount to 37,76, on March 31 next so that Government will have made temporary use of these balances for ways and means purposes to the extent of 34,23,.

Budget Estimates of 1938-39

Summary.

29. The budget estimates for 1938-39 may be summarized as follows :

	Budget estimates 1937-38	Revised 1937-38	Budget estimates 1938-39
Opening balance	75,12,	82,09,	52,53,
Revenue heads—			
Receipts	12,54,07,	12,39,27,	13,01,70,
Charges	12,66,75,	12,46,50,	13,16,78,
Balance	—12,68,	—7,23,	—15,08,
Capital expenditure	1,17,63,	1,20,37,	42,94,
Receipts from loans	2,00,00,	1,05,86,	1,05,00,
Other debt and deposit heads—			
Receipts	8,99,69,	22,44,75,	22,24 50,
Disbursements	9,88,52,	22,52,57,	22,73,31,
Balance	—88,83,	—7,82,	—48,81,
Net result of all transactions in the year	—19,14,	—29,56,	—1,83,
Closing balance ..	55,98,	52,53,	50,70,

Opening balance.

30. The opening balance is the revised estimate of the closing balance of 1937-38.

Revenue receipts.

31. The usual practice is to compare the budget estimates of receipts with the revised estimates of the previous year as the latter afford the latest indication of the trend of actuals. This practice has been followed below.

The budget estimate of revenue receipts shows an increase of 62,43, over the revised for 1937-38.

The principal variations are as follows :

Share in Income-tax receipts		—1,00,
Land Revenue	+20,93,	
Excise		—14,25,
Stamps	+10,50,	
Forest		—51,
Registration	+50,	
Other taxes and duties	+3,08,	
Irrigation—		
Gross receipts	+35,74,	
Working expenses	+7,48,	
Net ..	+28,26,	+28,26,

Public Health	+97,	
Agriculture	+16,07,	
Transfer from Central Road Development Account	+1,37,	
Stationery and Printing		—3,79,
Minor variations under other heads ..	+30,	
	+81,98,	—19,55,
	+62,43,	

IV—Income-tax—The estimate is based on the Government of India's most recent estimate of the amount likely to be available for distribution between the provinces.

VII—Land revenue—The estimate is approximately 21 lakhs higher than the revised for 1937-38. Of this, 8 lakhs is because whereas on account of the "stayal orders" the arrears on March 31, 1938, are expected to be 28 lakhs, it has been allowed in the budget estimates that with a return to more normal conditions the arrears on March 31, 1939, will not exceed the normal figure of 20 lakhs. As the result of resettlement and revision operations the fixed demand is expected to be reduced by 3¾ lakhs but the slump remissions are expected to be reduced by 17 lakhs and the imposition of progressive *jamas* will eliminate the remission of another 3½ lakhs making a total improvement of 16¾ lakhs. The estimate of calamity remissions has been put at the normal 15 lakhs, which is one lakh less than the revised, and suspensions have been put at a more normal figure of 2½ lakhs as against 3 lakhs in the revised. This total improvement of 26¼ lakhs fixed collections is reduced by 5½ lakhs by the fact that the arrears as on March 31, 1938, are expected to be 5½ lakhs less than on March 31, 1937, leaving this amount less to be collected in 1938-39 (the arrears on March 31, 1937, were unusually heavy on account of the extensive damage by floods and the heavy monsoon which slowed down the rate of collections) and by a further ½ lakh because the actual advance collections in 1936-37 were, at the time the revised was prepared, known to be less by this amount than the normal 4 lakhs whereas the normal 4 lakhs have been taken in the revised for advance collections made in 1937-38. The net result is an improvement of 20¼ lakhs under fixed collections.

There is an increase of 1¼ lakhs under receipts from Government Estates, due almost entirely to an improvement in Forest receipts on account of improved auction results and the efforts that are being made to develop these forests on scientific lines.

The total betterness of 21½ lakhs is reduced to 21 lakhs by minor variations under other heads.

VIII—Excise—The decline of 14¼ lakhs is estimated to be the net result of the first instalment of Reforms in connexion with the declared policy of Government.

IX—Stamps—The estimate is based on two assumptions, viz. that the "stayal orders" will cease to be operative from about halfway through the year and that the Stamp and Court-fees Amending Bills are passed into law without substantial modification. Due allowance has been made for the effects of the existing Debt Legislation.

X—Forest—An improvement of about one lakh has been made in the revised owing to the more favourable results of the auctions of 1937-38. Part at least of this improvement may be expected in the budget year. A cautious view has been taken and this accounts for the decline of ½ lakh in spite of extra receipts from resin in Kumaun for which larger orders have been received.

XI—Registration—Some improvement in receipts under this head is expected as the innovations made in 1937-38 will be operative for the whole year instead of for a few months only, and with a gradual return to more normal conditions some rise may be looked for.

XII—Receipts under Motor Vehicles Act—An increase of 10, occurs here owing to a change in accounting procedure. Fees and other receipts under the Indian Motor Vehicles Act (as opposed to receipts from Motor Taxation) have now been included under this head instead of under XXIII—Police.

XIII—Other taxes and duties—An increase of 3 lakhs occurs here as the Entertainments and Betting Tax will be in operation for the whole year instead of 4½ months only. The extra 8, under this head is due to a change in accounting procedure whereby receipts under the Electricity Act and Rules have been included here instead of under XXXIX—Civil Works.

XVII—Irrigation—The gross receipts show an improvement of 35¾ lakhs partly on account of the exceptionally large area irrigated in the *rabi* of 1345 *Fasli* due to the early termination of the monsoon, absence of rain in November and December and more tube-wells being in operation, and partly to the fact that a more normal irrigated area has been budgeted for the *kharif* of 1346 *Fasli* than occurred in the *kharif* of 1345 *Fasli.*

The increase of 7½ lakhs under Working Expenses is in part due to the smaller amount of capital outlay contemplated in the budget year as the Western grid and tube-wells are practically complete. This results in revenue bearing a greater share of establishment charges. The rest of the increase is due to the transfer of the maintenance establishment to revenue from the work-charged or capital head on the conclusion of the constructional period.

The net improvement is thus 28¼ lakhs.

XXVIII—Public Health—The increase under this head is due to the expected receipt of 40, from the Government of India towards the concentrated anti-malarial experiment which will be started in the budget year, to which reference has already been made in paragraph 19, and to increased sales of vaccine lymph and quinine.

XXIX—Agriculture—Of the increase of 16 lakhs under this head 5½ lakhs is unreal, being the result of a change in accounting procedure. Hitherto expenditure incurred against the grants from the Government of India for economic development and improvement of rural areas was debited direct to the deposit head in the debt and deposit section of the accounts. From the budget year the expenditure will be debited to the relevant service head and a corresponding receipt will appear in the revenue section by debit to the deposit head. Receipts under

XXXI—Co-operative and XXXII—Industries are artificially increased by 30, and 18, for the same reason.

The rest of the increase is almost entirely due to the proposal to utilize 10 lakhs of the Sugar Excise Fund moneys, at present earmarked for this Province with the Government of India, in the cane-growing areas in connexion with the new comprehensive scheme of Rural Development, on objects on which expenditure from this fund is permissible. This expenditure is provided for under the service head and a receipt of the equivalent amount appears here by debit to the deposit head.

XXXIX—Civil Works—(b) Transfer from Central Road Development Account—The provision here represents all that is expected to be available in the account during the budget year including the contribution due in that year. The further requirements in the budget year for the Road Development Programme work will be met from borrowed funds.

XLV—Stationery and Printing—The decrease of 3¾ lakhs is due to the fact that the publication of the Encumbered Estates Act notices is expected to be completed early in the budget year ; so the income from this source will cease.

To sum up, 6 lakhs of the increase of 62½ lakhs is unreal being the result of accounting changes. The real increase is 56½ lakhs, or omitting the Road Development Fund estimate, which is set off by a corresponding increase on the expenditure side, the betterness is 55 lakhs. Of this, 8 lakhs under land revenue (the difference between arrears as on March 31, 1938, and on March 31, 1939) is a non-recurring increase; some 10 lakhs under Irrigation due to the exceptionally large *rabi* 1345 *Fasli* irrigated area also cannot be regarded as a permanent feature ; a further 8 lakhs under Agriculture, i.e., the difference between the 10 lakhs taken from the accumulated balance in the Sugar Excise Fund for Rural Development and the amount of the future annual receipts not already earmarked for other expenditure is also non-recurring ; and some 3 lakhs of the receipts under Stationery and Printing are unusual being due to the Encumbered Estates Act notices which will cease after the budget year, so that the permanent improvement is actually 26 lakhs of which 10 lakhs depends on the passing of the Stamp and Court-fees Amendment Bills. If these Bills are passed permanently into law the permanent improvement in revenue receipts can be computed at 26 lakhs, otherwise only 16 lakhs.

Revenue charges.

32. While it is, as has already been mentioned, customary to compare the budget estimates of receipts with the revised, it is on the other hand customary to compare the budget estimates of expenditure with the sanctioned budget estimates of the previous year as modified by supplementary grants, if any, voted during the year. This is mainly for two reasons. Firstly, sanctioned expenditure has to be repeated in the budget year's estimates even if a department fails for any reason to spend the full amount in the previous year unless it is definitely known that the reduction in

expenditure will continue in the budget year, since sanction to expenditure can neither be given nor taken away merely by inclusion or exclusion from the budget estimates. Secondly, the revised estimates are merely a forecast of probable expenditure framed by the Finance Department on the basis of actuals reported for seven or eight months' expenditure and the Finance Department are not generally in a position to know the detailed reasons for the variations in the revised estimates from the sanctioned budget estimates, nor does the Finance Department's forecast restrict in any way an administrative department's power to spend up to the limit of sanctioned expenditure.

The total revenue charges show an increase of 50,03, over the budget estimates for 1937-38.

33. The variations in the estimated revenue charges of the budget year from the sanctioned estimates of the current year will be found explained in detail in Part II of this memorandum under the various grants. Here the variations will be dealt with on broader lines.

The main variations are as follows :

Land revenue	+7,28,	
Excise	+1,45,	
Forest	+1,26,	
Interest on I. B. Works	+1,54,	
Interest on debt and other obligations ..	+16,18,	
Appropriation for reduction or avoidance of debt—		
(i) Sinking funds	+1,59,	
(ii) Payments to Central Government		—16,12,
General Administration		—2,60,
Police		—1,10,
Education	+3,14,	
Medical	+1,07,	
Agriculture	+32,11,	
Industries	+2,74,	
Civil Works—		
(*a*) Provincial expenditure ..		—2,66,
(*b*) Central Road Development Account		—1,69,
Transfer to Famine Relief Fund ..		—2,65,
Superannuation	+4,15,	
Stationery and Printing	+2,56,	
Minor variations under other heads ..	+1,78,	
Total ..	+76,85,	—26,82,
	+50,03,	

7-*Land Revenue*—Of the increase of $7\frac{1}{4}$ lakhs, $6\frac{1}{4}$ lakhs occurs under Survey and Settlement and is based on Government's approved programme of work. Some provision has been made for the resumption of revision operations, which will not, however, be commenced until Government's rent and revenue policy has been translated into law. The other lakh is due to a lump provision of this amount for improvements in Government estates.

8-*Excise*—This is due to the lump provision of $1\frac{1}{4}$ lakhs for staff in connexion with the experiment of Government-managed shops, and to provision for extra staff required to enforce prohibition in the two selected districts.

10-*Forests*—Half the increase is due to the extra cost involved in the extraction of resin in Kumaun as orders have been received for larger quantities (this is set off by extra receipts), and the rest to the cost of training recruits to the United Provinces Forest Service at the Dehra Dun Institute and other minor changes.

12-*Charges on account of Motor Vehicles Acts*—The increase of 18, here is unreal as it is due to a change in accounting procedure whereby the charges in connexion with the United Provinces Board of Traffic and Communications (11,) and the Divisional Controlling authorities (7,) have been transferred to this head from 50—Civil Works—Establishment and 25—General Administration respectively.

13-*Other Taxes and Duties*—Similarly the increase of 66, under this head is unreal and is caused by the transfer of charges under the Electricity Act and Rules to this head from 50—Civil Works—Establishment.

17-*Interest on I. B. Works*—This increase is the result of further capital expenditure in the current and budget years.

22-*Interest on debt and other obligations and 23—Appropriation for reduction or avoidance of debt*—The increase of 16 lakhs under interest, coupled with the reduction of the same amount under Appropriation for reduction or avoidance of debt (ii) Payments to the Government of India is the result of the distribution between interest and capital repayment of the equated instalments paid towards the consolidated debt to the Government of India. The first half-yearly instalment of 61,61, was paid on August 7, 1937, i.e. only four months after April 1, 1937. A lesser portion of this sum was, therefore, due in interest and more was taken towards capital repayment. From the second half-yearly payment onwards, the normal position obtained, a full six months' interest being due on the balance of the capital and a correspondingly less amount going towards capital repayment. The normal position will hold good in the budget year and in future, interest will be payable on a full 12 months instead of 10 months.

The increase under Sinking Funds is due to the provision of $1\frac{1}{2}$ per cent. of the nominal value of the loan floated in 1937, in accordance with the terms of the prospectus of that loan, for investment or purchase of bonds for cancellation in the event of the market price of the loan falling below par.

25-*General Administration*—The decrease of $2\frac{1}{2}$ lakhs occurs under District Administration partly due to savings from the increasing effect of the reduced scales of pay and the reduction of certain posts and partly to reduced provision for touring. Government intend to issue orders restricting touring to some extent.

29-*Police*—The decrease here is the result of the further savings expected from the reorganization and economy measures which are in hand.

37-*Education*—Of the increase of 3 lakhs, 2 lakhs concern new items and the balance is due to higher grants being earned by various non-government aided schools.

38-*Medical*—The increase here is due to new items totalling ½ lakh, an increase in the contribution due to the Ranchi Mental Hospital and certain further requirements for the King George's Hospital

40-*Agriculture*—Of the increase under this head 30½ lakhs are due to the increased expenditure on Rural Uplift. Of this sum, however, 5½ lakhs represents expenditure from the Government of India's grant which expenditure was, until this year, debited direct to the deposit head. The remainder is accounted for by new items.

43-*Industries*—The increase of 2¾ lakhs under Industries is due to 1¾ lakhs of new expenditure on various items, notable among which are the extension of the *gur* industry scheme, investigation into the use of molasses, and subsidies for workmen's dwellings in industrial areas. Another half a lakh is due to the provision here for expenditure on the development of the handloom and woollen industry financed from the Government of India grant and hitherto debited direct to the deposit head. The rest is made of up of minor increases.

50-*Civil Works*—(*a*) *Provincial Expenditure*—The decrease is, as has already been mentioned, due to the adoption of a more correct method of allocation of establishment charges between capital and revenue works.

(*b*) The decrease under the Central Road Account is due to the limitation of expenditure from this head to the balance that will be available in the Account.

54-*Famine Relief*—In the current year revenue had to make good 2,65, of depreciation in the market value of securities held in the fund, with which sum further securities were purchased. The value of the securities contained in the fund on March 31 next is not likely to be less than 55 lakhs, the minimum amount of the fund, so that revenue will have to make no contribution in the budget year.

55-*Superannuation*—The increase represents the probable growth in these charges based on the trend of actuals.

56-*Stationery and Printing*—This increase is based on the requirements anticipated in view of the work to be done. Expenditure is swollen partly owing to the Encumbered Estates Act notices, which, however, will be completed in the budget year, and partly owing to the increase in printing occasioned by the enlarged Legislature and activities in various de artments, coupled with a rise in the price of paper.

To sum up, ignoring the effect of the Central Road Development Account expenditure which is counterbalanced, and omitting some 6 lakhs unreal increase due to the accounting changes, the real increase in revenue expenditure is 45½ lakhs.

New items of expenditure.

34. The revenue expenditure estimates include a total provision of slightly less than 50 lakhs of new expenditure, which practically accounts for the increase in revenue charges. A list of these new

items will be found at the beginning of Part II of this memorandum. Roughly 6 lakhs of this is recurring and the rest non-recurring. Their future recurring charges are 6½ lakhs.

Revenue balance.

35. The estimates disclose a revenue deficit of 15 lakhs. Had it not been for the new revenue expenditure of 50 lakhs there would have been a revenue surplus in the region of 35 lakhs.

Capital expenditure.

36. The estimates for capital expenditure total nearly 43 lakhs. This is nearly 75 lakhs less than in the current year's budget, due to the fact that a comparatively small amount of work remains to be done on the Western Grid and Tube-well scheme.

Under 81-Civil Works a provision of 2 lakhs has been made for constructing residences for Hon'ble Ministers, which, it is hoped, will be set off by the sale-proceeds of two of the existing residences, though no account of the latter has been taken into the estimates. Practically the whole of the balance under this head represents that part of the expenditure on the Road Development Programme which is in excess of the balance available in the Central Road Development Accounts. This excess will be met from borrowed funds to be amortized subsequently from the future annual contributions received from the Central Road Fund (Petrol Fund).

The slight decline under Payments of commuted value of pension is based on the trend of actuals.

Other debt and deposit head receipts.

37. The receipts under the other debt and deposit heads are estimated to be 20,25, less than in the revised, the variations being as follows :

Unfunded debt	+55,	
Deposits and advances		—15,00,
Loans and advances by the Provincial Government.		—5,80,
Remittance	..	..
Total ..	+55,	—20,80,
	—20,25,	

The slight increase under Unfunded debt (provident funds) is based on the trend of actuals.

The important variations under Deposits and advances are a smaller receipt from the revenue account by 15¾ lakhs for capital repayments to the Government of India which has already been explained and the omission of the receipts of 16¾ lakhs representing the excess deposits of subscribers to the loan floated in 1937 which were subsequently refunded ; partly countered by an increase of 11¼ lakhs extra receipts expected from the Government of India out of the Sugar Excise Fund, 3 lakhs of extra receipts from the Central Road Fund, 1½ lakhs new receipt from the revenue account for the sinking fund of the loan floated in 1937, and other minor increases totalling a further 1¾ lakhs.

The decrease under Loans and advances by the Provincial Government is based on the actual repayments which fall due.

The large increase in receipts under the other debt and deposit heads over the budget estimate for the current year is, as already

explained, due to the inclusion of the estimates of the transactions under Remittance, which, however, are equal on both sides of the account.

Other debt and deposit head disbursements.

38. The variations from the budget estimates of the current year of disbursements under the other debt and deposit heads may be summarized as follows :

Permanent debt..		—13,31,
Unfunded debt	+8,15,	
Deposits and advances		—4,23,
Loans and advances by the Provincial Government.		—80,82,
Remittance	+13,75,00,	
Total ..	+13,83,15,	—98,36,
	+12,84,79,	

Under Permanent debt the estimates include a debit of 1,61, which represents the face value of the bonds of the United Provinces 3 per cent. 1952 loan which will be purchased from the sinking fund and cancelled should the market value of the loan fall below par in the budget year. Provision has also been made for redemption of unclaimed bonds to the extent of 10, of the old Development Loan, based on the trend of actuals. The provision of 21,78, represents the capital portion of the equated instalments which will be repaid in the budget year to the Government of India towards liquidation of the consolidated debt. The amount is 14$\frac{3}{4}$ lakhs less than in the current year for reasons already explained in paragraph 33.

The increase under Unfunded debt (provident funds) is based on the trend of actuals.

A few items under disbursements from deposits and advances call for special comment. A sum of 1,59, represents the purchase of bonds of the 1952 loan for cancellation in the event of their market price falling below par. The total provision for expenditure from the balance in the United Provinces Road Fund (Motor Taxation proceeds) is 26,37, an increase of 18,87, over the current year's figure. The objects on which this sum will be spent are given in detail in the note on Grant no. 6 in Part II of this memorandum. The amount to be spent from the Sugar Excise Fund money is estimated at 13,54, which is an increase of 10,18, over the current year's figure and is due to the decision to spend as far as possible the balance in the Fund earmarked for this Province with the Government of India on Rural Development items in the cane-growing areas. These increases are, however, more than counterbalanced by decreases elsewhere. As no contribution will be received from the revenue section for the Famine Relief Fund there will be no investment to be made in securities on this account in the budget year, whereas 2,65, was invested in the current year. The other reductions occur mainly under Local Fund and Civil Deposits in respect of which Government acts simply

as a banker. These estimates are based on the trend of actuals and the decline is balanced by correspondingly lesser receipts on the other side of the account.

The big reduction under Loans and Advances by the Provincial Government is due entirely to the omission of this year's provision for the issue of one crore of bonds under the Encumbered Estates Act. Owing to the fact that the Government's policy as regards the Debt Legislation and rent and revenue reform has not yet been determined and will take some time to be translated into law, it is uncertain whether any bonds will be issued in the budget year or not. Consequently nothing has been taken into the estimates on this account here nor does any receipt appear under Public Debt. But for this omission there would have been an increase of 19,18, under this debt and deposit head. An increase of 25 lakhs occurs under Advances to Cultivators for repayable seed and implement advances in connexion with the new comprehensive Rural Uplift Scheme and a further 5 lakhs for repayable advances for purchase of raw materials, implements, etc. for cottage industries in connexion with the same scheme. This increase of 30 lakhs is partly off-set by lesser provision based on probable requirements of ordinary *taqavi* and loans to local bodies and Government servants.

The increase under Remittance has already been explained in paragraph 37. It is balanced by a corresponding increase under receipts.

Balance of other debt and deposit transactions.

39. The balance under Other Debt and Deposit heads is thus a net outgoing of slightly under 49 lakhs. Of this, 30 lakhs represent the repayable advances to be made for seed, raw materials and implements in connexion with Rural Uplift, none of which will be recovered in the budget year. Another 16 lakhs represent expenditure from the balance in the United Provinces Road Fund (Motor Taxation receipts) beyond the incomings of the year, and another 2 lakhs represent the excess of other loan disbursements to Local bodies and to cultivators in the shape of *taqavi* and also of improved seed and fertilizers distributed by the Agriculture Department, over the incomings from previous borrowers.

Total net transactions and ways and means.

40. The net result of all transactions under both revenue, capital and deposit heads is thus estimated to be an outgoing of 1,06,83,. Since the opening balance is estimated at 52,53, the closing balance would be *minus* 54,30,. The year must, however, close with a balance of at least 49 lakhs, i.e. 19 lakhs cash in treasuries and sub-treasuries (the total of the normal balances for 1938-39), and a credit of 30 lakhs at the Reserve Bank.

The gap is, therefore, 1,03,30,. This suggests that it may prove necessary to float a loan of one crore round, the remainder being carried by floating debt. The estimates have, therefore, allowed for receipts of one crore from a loan issue and for a round 5 lakhs of floating debt, and provision has been made in the revenue expenditure estimates for the flotation and interest charges in connexion therewith.

It may, however, be remarked that although the estimates as now presented disclose the possibility of a loan issue, the questions whether a loan will be floated at all and if so the amount of such loan will not be for decision until some time later in the budget year when the trend of actual expenditure of the first few months of that year are known and more accurate ways and means forecasts become possible.

Closing balance.

41. Assuming loan receipts of 105 lakhs as shown in the budget estimates the closing balance is expected to be 50,70, which slightly exceeds (by 1,70,) the minimum cash and credit requirements of the Province. From Annexure I it will be seen that the earmarked balances will have been used for ways and means purposes to the extent of 18 lakhs.

Composition of the gap.

42. The gap of 105 lakhs may be ascribed to the following items :

		Lakhs
1.	Excess of capital expenditure estimated in 1937-38 over loan receipts.	15
2.	Excess of recoverable advances made in 1937-38 over recoveries in that year.	9
3.	Capital expenditure in 1938-39	43
4.	Special seed, implement and raw materials recoverable advances in 1938-39.	30
5.	The excess of recoverable interest-free advances to the Director of Agriculture over recoveries in 1938-39.	4
6.	The excess of other interest-bearing recoverable advances over recoveries in 1938-39.	2
7.	Excess of closing balance over minimum balance necessary (for rounding purposes).	2
	Total	105

Items 2 and 4 to 6 are recoverable and constitute assets. Item 7 will be cash surplus to requirements and is only included for rounding purposes. The bulk of the capital expenditure under items 1 and 3 is productive or is to be amortized from the annual Central Road Development Account, and that part which relates to the payment of the commuted value of pensions is merely a lump sum discharge of future liabilities which will relieve revenue charges correspondingly in future.

Outstanding loans due to the Provincial Government.

43. Annexure III to this part of the memorandum shows the balances outstanding due to this Government on account of loans and advances made in the past and likely to be made during the budget year. The total dues at the close of the budget year will be 288 lakhs.

To this must be added 13 lakhs of balances due to Government from permanent advances and other repayable advances not bearing interest, making a total of 301 lakhs.

Outstanding loans due by the Provincial Government.

44. Annexure IV to this part of the memorandum shows the amount of debt due to be liquidated by this Government. The outstandings to the public on March 31, 1939, are expected to be

6,67 lakhs if a loan of 1,00 lakhs is floated in the budget year and 5 lakhs of floating debt remain outstanding. The consolidated debt to the Government of India will stand at 25,19 lakhs. The special loans which this province took over from the Government of India on the separation of balances total 3 lakhs, provident fund deposits are expected to total 3,40 lakhs and deposits of local funds and civil deposits remaining with the provincial Government, who act as banker in respect thereto, constitute a further liability of 1,29 lakhs.

The total debt liabilities are thus expected to be 36,59, lakhs in all.

45. Apart from the 3,01 lakhs mentioned in paragraph 43 there is the sinking fund for the liquidation of the 1944 Loan, which will, at the close of the budget year, include securities purchased at a cost of 99 lakhs (of which the face-value is expected to be about 96 lakhs). Under the terms of the prospectus of that loan contributions have to be made each year from revenue to the sinking fund so that by 1944 the sinking fund will be sufficient to liquidate the whole amount of 2,58 lakhs. The contribution on this account will in 1939-40 rise from 19 lakhs to about 27 lakhs. **Assets.**

As mentioned in last year's memorandum, corresponding to the irrigation debt there are the valuable and remunerative canals, State tube-wells and hydro-electric grid, and the assets to cover the unproductive debt are the various buildings, roads, etc. which have been built therefrom. It is not possible to measure these in terms of rupees, nor all the other existing valuable properties of Government both movable and immovable.

Lastly, outside the provincial balance Government hold securities of the Government of India to the value of at least 55 lakhs in the Famine Relief Fund.

46. No changes have been introduced this year in the arrangement of the major heads though some changes have occurred in the minor heads, to some of which reference has been made in this part of the Memorandum and all of which have been explained fully in the notes on the grants concerned in Part II. For facility of reference the index letters A, B, C, etc. have been introduced against minor heads in the demands for grants. **Miscellaneous.**

A few changes in the grouping of major heads for the demands may be mentioned. In the current year charges debitable to major heads 12 and 13 were included in a single grant. In the budget year separate grants have been prepared for (i) heads 12 and 15C and (ii) head 13. The reasons for these changes have been given in the notes on the grants concerned. In the current year separate grants existed for heads 43—Industries and 44—Aviation, but for convenience the single item under head 44 has, in the budget year, been included in the grant relating to head 43. The grant for head 63-Extraordinary charges has disappeared in the budget year as no expenditure is expected under this head.

The term "non-voted" has in the budget year been replaced everywhere by the legally more correct expression "charged." A

statement showing the distribution of the expenditure estimates between "voted" and "charged" will be found at pages 25—28 of this Memorandum.

A statement comparing the receipts and charges in England is for facility of reference given at page 29.

Annexure V contains *pro forma* accounts of the various Irrigation Branch undertakings and shows clearly the small percentage of profit to which they are working.

A. C. TURNER,
Finance Secretary to Government,
United Provinces.

February 26, 1938.

ANNEXURE I

Statement showing the earmarked balances under different heads

[In thousands of rupees]

Heads	Balance on— 31st March, 1937	31st March, 1938	31st March, 1939
	Actuals	Revised	Budget
1	2	3	4
Famine Relief Fund	—13,	21,	18,
Government Press Depreciation Fund ..	1,64,	1,62,	1,76,
Irrigation Depreciation Reserve Fund ..	4,07,	8,36,	14,30,
United Provinces Road Fund (U. P. Motor Taxation Act)	11,55,	18,84,	2,47,
Central Road Development Account ..	1,56,	..	..
Grants from Imperial Council of Agricultural Research	..	..	..
Central Cotton Committee Research Fund ..	..	..	..
Grants from Government of India for Hand-loom Industry	1,16,	78,	1,
Deposit account of grants from the Central Government for economic development and improvement of rural areas	8,93,	5,00,	14,
Grants from the Sugar Excise Fund ..	5,37,	2,22,	..
General Police Fund	..	73,	1,19,
Total ..	34,15,	37,76,	20,05,

ANNEXURE II

Statement showing the actual balances on March 31, 1937, *of the items decentralized on the introduction of Provincial Autonomy*

[In thousands of rupees]

Heads	Liabilities	Assets
1	2	3
1. Special Loans	3,48,	..
2. Provident Fund Deposits	3,01,49,	..
3. Deposits of Local Funds	46,01,	..
4. Civil Deposits	90,25,	..
5. Suspense Accounts	7,	..
6. Loans to Government servants	..	10,82,
7. Advances Repayable	..	3,68,
8. Permanent Advances	..	1,42,
9. Account with Foreign Governments	..	13,
10. Departmental balances	..	38,
Total ..	4,41,30,	16,43,
Net Liability	4,24,87,	
Cash received at treasuries and sub-treasuries and credit at the Reserve Bank	55,00,	
Net Decentralizable Balance utilized in repaying outstanding provincial borrowings from the Government of India	3,69,87,	

ANNEXURE III

Statement showing the balances outstanding of Loans and Advances by the Provincial Government

[In thousands of rupees]

Heads	Balance on 31st March, 1937 (actuals)	1937-38 (Revised)		Balance on 31st March, 1938	1938-39 (Budget estimates)		Balance on March, 1939 (Budget estimates)
		Disbursements	Receipts		Disbursements	Receipts	
1	2	3	4	5	6	7	8
1. Advances to Cultivators	45,50,	29,50,	20,00,	55,00,	42,00,	16,64,	80,36,
2. Advances under Special Laws	39,	..	10,	29,	..	7,	22,
3. Loans to Landholders and other notabilities	5,51,	..	3,21,	2,30,	..	1,66,	64,
4. Loans to Municipalities and Local Bodies ..	1,76,18,	18,47,	8,30,	1,86,35,	13,95,	8,83,	1,91,47,
5. Miscellaneous Loans and Advances ..	4,11,	7,	1,82,	2,36,	5,08,	52,	6,92,
6. Loans and Advances to Government servants	10,82*,	3,42,	4,39,	9,85,	3,33,	4,30,	8,88,
Total ..	2,42,51,	51,46,	37,82,	2,56,15,	64,36,	32,02,	2,88,49,

Balance taken over from the Government of India on the introduction of Provincial Autonomy.

ANNEXURE IV

Statement showing the total indebtedness of the Province

[In thousands of rupees]

Heads	Balance owed on 31st March, 1937	1937-38 (Revised)		Balance on 31st March, 1938 (Revised etsimates)	1938-39 (Budget)		Balance on 31st March, 1939 (Budget estimates)
		To be incurred	To be discharged		To be incurred	To be discharged	
1	2	3	4	5	6	7	8
N—Public Debt							
Permanent Debt—							
(i) Loans bearing interest—							
(1) 5 per cent. U. P. Loan, 1944	2,57,89,	..	..	2,57,89,	..	..	2,57,89,
(2) 3 per cent. U. P. Loan, 1961–66	2,04,02,	..	2,64,	2,01,38,	..	2,62,	1,98,76,
(3) 3 per cent. U. P. Loan, 1952	..	1,05,86,	..	1,05,86,	..	1,61,	1,04,25,
(4) New Loan	..	..	..	..	1,00,00,	..	1,00,00,
(5) Loans from the Central Government ..	*25,77,05,	..	36,03,	25,41,02,	..	21,78,	25,19,24,
(ii) Loans not bearing interest—							
United Provinces Development Loan ..	1,22,	..	7,	1,15,	..	10,	1,05,
Floating Debt—	..	..	..	..	5,00,	..	5,00,
O—Unfunded Debt							
Special Loans	3,48,	..	..	3,48,	..	..	3,48,
Provident Fund Deposits	3,01,49,	53,44,	34,44,	3,20,49,	53,99,	34,44,	3,40,04,
P—Deposits and Advances							
Deposit of Local Funds	46,01,	2,57,27,	2,61,75,	41,53,	2,57,56,	2,60,58,	38,51,
Civil Deposits	90,25,	4,04,75,	4,03,92,	91,08,	3,88,49,	3,89,16,	90,41,
Total ..	34,81,41,	8,21,32,	7,38,85,	35,63,88,	8,05,04,	7,10,29,	36,58,63,

* Actual balance on 31st March, 1937	29,46,92,
Net decentralized balance utilized in repaying loans to the Government of India	3,69,87,
Net	25,77,05,

ANNEXURE V

A—Pro forma *account of the Hydel Scheme*

[In thousands of rupees]

Particulars	1936-37 (Actuals)	1937-38 (Revised)	1938-39 (Budget)
Gross receipts	20,45,	27,16,	32,70,
Deduct—			
Working expenses—			
Extensions and Improvements ..	..	5,	..
Maintenance and Repairs	3,78,	2,57,	3,35,
Depreciation	4,02,	4,12,	5,45,
Tools and Plant	..	16,	25,
Establishment charges	1,41,	3,14,	5,50,
Total, Working expenses ..	9,21,	10,04,	14,55,
Net receipts	11,24,	17,12,	18,15,
Deduct—			
Indirect charges	4,	3,	3,
Interest charges	10,64,	12,48,	13,22,
Total ..	10,68,	12,51,	13,25,
Net gain or loss	+56,	+4,61,	+4,90,
Percentage gain or loss on capital outlay	+0·18	+1·35	+1·36

ANNEXURE V—(*continued*)

B—Pro forma *account of Tube-wells*

[In thousands of rupees]

Particulars	1936-37 (Actuals)	1937-38 (Revised)	1938-39 (Budget)
Gross receipts	9,54,	12,57,	22,17,
Deduct—			
Working expenses—			
Extensions and Improvements ..	..	1,	..
Maintenance and Repairs	7,80,	15,44,	13,29,
Depreciation	5,	17,	49,
Tools and Plant	..	10,	6,
Establishment charges	1,45,	2,44,	3,85,
Total, Working expenses ..	9,30,	18,16,	17,69,
Net receipts	24,	—5,59,	4,48,
Deduct—			
Indirect charges	8,	15,	13,
Interest charges	2,38,	3,70,	4,28,
Total	2,46,	3,85,	4,41,
Net gain or loss	—2,22,	—9,44,	+7,
Percentage gain or loss on capital outlay	—2·22	—7·04	+0·05

ANNEXURE V—(*concluded*)

C—Pro forma *account of all Canals, Productive and Unproductive*

[In thousands of rupees]

Particulars	1936-37 (Actuals)	1937-38 (Revised)	1938-39 (Budget)
Gross receipts	2,20,85,	1,99,64,	2,20,24,
Deduct—			
Working expenses—			
Extensions and Improvements ..	1,35,	1,16,	97,
Maintenance and Repairs ..	29,32,	26,49,	26,25,
Depreciation	..	..	..
Tools and Plant	55,	53,	61,
Establishment charges	49,36,	47,63,	51,42,
Total, Working expenses ..	80,58,	75,81,	79,25,
Net receipts ..	1,40,27,	1,23,83,	1,40,99,
Deduct—			
Indirect charges	30,	28,	27,
Interest charges	93,86,	95,57,	96,49,
Total ..	94,16,	95,85,	96,76,
Net gain or loss	+46,11,	+27,98,	+44,23,
Percentage gain or loss on capital outlay	+1·88	+1·13	+1·78

PART II

DETAILED EXPLANATION OF VARIATIONS

IN THE

DEMANDS FOR GRANTS (1938-39)

Abstract statement showing the totals by major heads of account of items of new expenditure included in the budget for the year 1938–39

Number of grant	Head of account	Expenditure in 1938–39 Recurring	Non-recurring	Total columns 3 and 4
1	2	3	4	5
	A—REVENUE ACCOUNT	Rs.	Rs.	Rs.
1	7—Land Revenue	13,817	1,06,240	1,20,057
2	8—Provincial Excise	1,53,000	..	1,53,000
4	10—Forest	22,000	..	22,000
9	XVII—Irrigation	1,128	12,864	13,992
10	25—General Administration	55,585	350	55,935
11	27—Administration of Justice	850	3,587	4,437
12	28—Jails and Convict Settlements	775	25,000	25,775
13	29—Police	11,816	..	11,816
15	37—Education	1,28,685	1,09,704	2,38,389
16	38—Medical	26,282	24,350	50,632
17	39—Public Health	6,406	90,000	96,406
18	40—Agriculture	71,230	35,74,990	36,46,220
19	41—Veterinary	10,926	..	10,926
20	42—Co-operative	8,772	800	9,572
21	43—Industries	60,660	1,12,760	1,73,420
21	44—Aviation	5,000	..	5,000
22	47—Miscellaneous Departments	6,636	..	6,636
23	50—Civil Works—Outlay	..	1,87,172	1,87,172
26	50—Civil Works—Grants..	..	44,000	44,000
27	54—Famine Relief	..	40,000	40,000
28	55—Superannuation allowances and pensions ..	10,000	..	10,000
29	56—Stationery and Printing	10,905	40,000	50,905
	Total, A—Revenue Account ..	6,04,473	43,71,817	49,76,290
	B—CAPITAL EXPENDITURE NOT MET FROM REVENUE			
31	68—Capital Outlay on Irrigation and Hydro-Electric Works.	..	60,000	60,000
32	81—Outlay on Civil Works not met from Revenue	..	8,518	8,518
	Total, B—Capital Expenditure not met from Revenue	..	68,518	68,518

Abstract statement showing the totals by major heads of account of items of new expenditure included in the budget for the year 1938-39—(concluded)

Number of grant	Head of account	Expenditure in 1938-39		Total columns 3 and 4
		Recurring	Non-recurring	
1	2	3	4	5
		Rs.	Rs.	Rs.
	C—DISBURSEMENT OF LOANS AND ADVANCES			
34	Loans and Advances bearing interest	..	30,00,000	30,00,000
35	Interest-free Advances	..	5,50,000	5,50,000
	Total, C—Disbursement of Loans and Advances ..	..	35,50,000	35,50,000
	D—DEBT AND DEPOSIT HEADS			
	United Provinces Road Fund	..	24,00,000	24,00,000
	GRAND TOTAL ..	6,04,473	1,03,90,335	1,09,94,808

Items of new expenditure included in the budget for the year 1938-39

Number of grant	Head of account	Nature of item	Expenditure in 1938-39: Recurring	Expenditure in 1938-39: Non-recurring	Cost in full year: Recurring	Cost in full year: Further non-recurring expenditure, if any
		A.—REVENUE ACCOUNT	Rs.	Rs.	Rs.	Rs.
1	7—Land Revenue.	1. Proposal to make permanent the temporary veterinary staff in the Tarai and Bhabar Government estates.	4,368	..	5,280	..
		2. Proposal to extend the health schemes to certain villages in the Tarai and Bhabar Government estates.	3,892	..	3,976	..
		3. Proposal to grant a special pay to canal ziladars in the Tarai and Bhabar Government estates.	440	..	480	..
		4. Creation of two temporary posts of amins in the Tarai and Bhabar Government estates for the compilation of *shajra* sheets.	..	840	..	..
		5. Provision for improvements in the Tarai and Bhabar, Garhwal Bhabar and Dudhi Government estates.	..	1,00,000	..	..
		6. Grant to the District Board, Naini Tal, for the construction of a female hospital at Haldwani.	..	4,000	..	..
		7. Provision of a veterinary hospital at Kotdwara in the Garhwal Bhabar Government estate.	1,217	800	1,960	..
		8. Proposal to maintain three bulls in the Garhwal Bhabar Government estate to improve the cattle breed.	660	..	720	..
		9. Maintenance of temporary headworks for canals in the Garhwal Bhabar Government estate.	3,000	..	3,000	..
		10. Contribution towards the pay of the trained midwife in the District Board Dispensary at Dudhi.	240	..	240	..
		11. For works of improvement in the forest portion of the Dudhi Government estate, Mirzapur.	..	600	..	..
		Total, Land Revenue ..	13,817	1,06,240	15,656	..
			1,20,057			
2	8—Provincial Excise.	1. Temporary staff in connexion with prohibition.	28,000	..	28,000	..
		2. Lump provision for State-managed excise shops in certain districts.	1,25,000	..	1,25,000	..
		Total, Excise ..	1,53,000	..	1,53,000	..
			1,53,000			

Items of new expenditure included in the budget for the year 1938--39—(continued)

Number of grant	Head of account	Nature of item	Expenditure in 1938-39 Recurring	Expenditure in 1938-39 Non-recurring	Cost in full year Recurring	Cost in full year Further non-recurring expenditure if any
			Rs.	Rs.	Rs.	Rs.
4	10—Forest	1. Training and recruitment of officers to the new Provincial Forest Service.	22,000	..	22,000	..
		Total, Forest ..	22,000	..	22,000	..
			22,000			
9	XVII—Irrigation.	1. Creation of two permanent posts of patrol in the Aligarh Division, Ganges Canal.	288	..	288	..
		2. Creation of a permanent post of tindal for the Kali Nadi regulator at Nadrai in the Narora Division, Lower Ganges Canal.	168	..	168	..
		3. Extra measuring establishment required in the Meerut Division, Ganges Canal.	672	..	768	..
		4. Extra permanent establishment required in the Mat Branch Division, Ganges Canal.	..	12,864	..	..
		Total, Irrigation ..	1,128	12,864	1,224	..
			13,992			
10	25—General Administration.	1. Appointment of a Director, Rural Development.	6,000	..	6,000	..
		2. Appointment of a stationery clerk-*cum*-form-keeper in the office of the United Provinces, Public Service Commission.	368	..	600	..
		3. Proposal to purchase a typewriter for the office of the Sub-Divisional Officer, Karwi, Banda District.	..	350	..	..
		4. Establishment of the Public Information Department on a permanent footing.	49,217	..	49,217	..
		Total, General Administration Department	55,585	350	55,817	..
			55,935			
11	27—Administration of Justice.	1. Purchase of a typewriter for the Court of the Munsif at Sahaswan in Budaun District.	..	350	12	..
		2. Strengthening the staff of the Court of the Munsif of Bansi, Gorakhpur District.	550	..	816	..
		3. Appointment of one extra clerk in the scale of Rs.25—1½—34 per mensem in the Small Cause Court, Gorakhpur.	300	..	408	..

Items of new expenditure included in the budget for the year 1938-39—(continued)

Number of grant	Head of account	Nature of item	Expenditure in 1938-39 Recurring	Expenditure in 1938-39 Non-recurring	Cost in full year Recurring	Cost in full year Further non-recurring expenditure, if any
			Rs.	Rs.	Rs.	Rs.
11	27—Administration of Justice —(*concluded*).	4. Proposal for the extension of the record room attached to the District Judge's Court, Rae Bareli.	..	3,237	..	..
		Total, Justice ..	850	3,587	1,236	..
			4,437			
12	28—Jails and Convict Settlements.	1. Appointment of a stenographer for the Inspector General of Prisons, United Provinces, on a pay of Rs.60—5—130 per mensem.	775	..	1,560	..
		2. Extra allotment for improvement of Criminal Tribes Settlement.	..	25,000	..	..
		Total, Jails and Convict Settlements	775	25,000	1,560	..
			25,775			
13	29—Police	1. Permanent appointment of extra assistant clerks and assistant accountants in certain district police offices.	6,648	..	7,476	..
		2. Maintenance of a ward at the Bhowali Sanatorium for the treatment of subordinate officers and constables of the Police Department suffering from tuberculosis.	5,168	..	5,168	..
		Total, Police ..	11,816	..	12,644	..
			11,816			
15	37—Education	1. Demand for an additional conveyance in the Government Vernacular School for Girls, Muzaffarnagar.	320	..	480	..
		2. Proposal for the creation of four more posts of clerk on Rs.35—1½—44 per mensem in the office of the Secretary, Board of High School and Intermediate Education, United Provinces.	1,540	..	2,112	..
		3. Grant to the Lucknow University for teaching in midwifery.	2,587	..	4,200	..
		4. Opening of a training class at the Government Vernacular School for Girls, Urdu Section, Jhansi.	848	184	1,392	..
		5. Conversion of the Government Vernacular Upper Middle School for Girls, at Etawah into a High School for Girls.	3,906	1,250	10,580	1,250
		6. Provision for the opening of three Primary Teacher's Certificate classes.	4,224	450	6,690	..

Items of new expenditure included in the budget for the year 1938-39—(continued)

Number of grant	Head of account		Nature of item	Expenditure in 1938-39 Recurring	Expenditure in 1938-39 Non-recurring	Cost in full year Recurring.	Cost in full year Further non-recurring expenditure, if any
				Rs.	Rs.	Rs.	Rs.
15	37—Education— (*concluded*)	7.	Provision for giving grants-in-aid towards the maintenance of deaf, dumb and blind schools in the United Provinces.	2,000	..	2,000	..
		8.	Establishment of central school clinics in eight towns of Gorakhpur, Fyzabad, Jhansi, Bareilly, Meerut, Shahjahanpur, Saharanpur and Moradabad.	5,760	1,120	9,360	..
		9.	Grant for education of depressed classes ..	50,000	..	50,000	..
		10.	Grant to Harijan Sewak Sangh, Allahabad	5,000	..	5,000	..
		11.	Building grant to the Harijan Ashram, Allahabad.	..	5,000	..	..
		12.	Grant to the Naik Sudhar Sabha, Haldwani	..	1,700	..	..
		13.	Grant to the Meerut Home for Naik Girls..	1,500	..	1,500	..
		14.	Grant to the Seva Samiti Girl Guides ..	1,000	..	1,000	..
		15.	Provision for military and physical training	50,000	..	50,000	..
		16.	Other grants	..	1,00,000	..	..
			Total, Education ..	1,28,685	1,09,704	1,44,314	1,250
				2,38,389			
16	38—Medical	1.	Supply of typewriters for the offices of the Civil Surgeons of Hamirpur and Bulandshahr (Rs.350 each).	..	700	..	..
		2.	Purchase of bicycles for the offices of Civil Surgeons, Bareilly and Roorkee.	..	80	..	..
		3.	Grant for the maintenance of healthy children of leper parents.	3,000	..	7,200	..
		4.	Grant-in-aid for the establishment of a leper colony at Zamurradganj, Fyzabad.	7,200	..	7,200	..
		5.	Appointment of junior nurses in place of *dais* at the Tuberculosis Hospital, Lucknow.	2,100	..	2,700	..
		6.	Additional grant to the Lucknow University towards the maintenance of the King George's and Queen Mary's Hospitals, Lucknow.	440	6,000	720	..
		7.	Grant for the free treatment on modern lines of venereal diseases, specially among pregnant women at the Women's and Dufferin hospitals in the United Provinces.	2,813	..	2,813	..

Items of new expenditure included in the budget for the year 1938-39—(continued)

Number of grant	Head of account	Nature of item	Expenditure in 1938-39 Recurring	Non-recurring	Cost in full year Recurring	Further non-recurring expenditure, if any
			Rs.	Rs.	Rs.	Rs.
16	38—Medical—(*concluded*)	8. Provision for the purchase of certain articles for the X-ray Department of the Tuberculosis Clinic, Allahabad.	650	2,550	650	..
		9. Purchase of a new X-ray plant for the Thomason Hospital, Agra.	..	11,980	..	..
		10. Appointment of four additional female sweepers in the Women's Medical School Hospital, Agra.	432	..	432	..
		11. Provison for a second grade clerk in the scale of Rs.32—2½—42 at the Mental Hospital, Agra.	352	..	504	..
		12. Proposal to appoint a female compounder at the Mental Hospital, Bareilly, in the grade of Rs.25—2/2—45 per mensem.	275	..	540	..
		13. Increase in the clothing grants of the Bareilly and Benares Mental Hospitals.	765	..	765	..
		14. Increase in the grant for postage stamps and telegram charges of the Mental Hospital, Agra.	75	..	75	..
		15. Purchase of a bicycle for the office of the Mental Hospital, Bareilly.	..	40	..	..
		16. Installation of permanent telephone connexion at the office of the Mental Hospital, Bareilly.	180	..	180	..
		17. Grant to the Bundelkhand Ayurvedic College, Jhansi.	1,000	..	1,000	..
		18. Grant to the Lucknow University for King George's Medical College, Lucknow, for training Indian nurses.	7,000	..	7,000	..
		19. Grant to the King Edward VII Sanatorium at Bhowali.	..	3,000	..	..
		Tota,l Medical ..	26,282	24,350	31,779	..
			50,632			
17	39—Public Health.	1. Permanent retention of the three anti-rabic centres at Meerut, Bareilly and Fyzabad.	2,806	..	3,100	..
		2. Recurring grant to the District Board, Gorakhpur, for the special health scheme.	3,600	..	3,600	..
		3. Making permanent the post of third clerk in the office of the Government Vaccine Depot, Patwadangar (no extra cost).	..	..	..	..

Items of new expenditure included in the budget for the year 1938-39—((continued)

Number of grant	Head of account	Nature of item	Expenditure in 1938-39 Recurring	Expenditure in 1938-39 Non-recurring	Cost in full year Recurring	Cost in full year Further non-recurring expenditure, if any
			Rs.	Rs.	Rs.	Rs.
17	39—Public Health —(*concluded*)	4. Grant to the Municipal Board, Hardwar Union, for Kumbh Mela, 1938.	..	36,000	..	..
		5. Grant-in-aid to the Seva Samiti, Allahabad, for the work on the occasion of the Hardwar Kumbh, 1938.	..	10,000	..	..
		6. Grant to the Bhowali Notified Area	..	15,000	..	..
		7. Ten playgrounds, gymnasiums, etc. in cities	..	5,000	..	..
		8. Forty-eight playgrounds, gymnasiums, etc. in rural areas.	..	24,000	..	..
		Total, Public Health ..	6,406	90,000	6,700	..
			96,406			
18	40—Agriculture	1. Five-year scheme for boring and sinking pipes in masonry wells in Eastern districts.	49,849	..	50,068	..
		2. Construction of three flue-curing barns at Rs.1,000 each.	..	3,000	..	..
		3. Experiments in connexion with the reclamation of alkaline and *usar* lands by treatment with molasses.	..	5,000	..	..
		4. Increase under the grant for "Purchase of Books" for Agricultural College Library, Cawnpore.	1,000	..	1,000	...
		5. Creation of an Agricultural Development Zone on Ghagar Canal, Mirzapur.	7,921	1,700	9,118	..
		6. Conversion of the experimental farm at Gorakhpur into a research and experimental farm.	4,000	6,000	5,420	..
		7. Fencing at the Manjhra Cattle Farm in the Bundelkhand Circle.	..	500	..	..
		8. Establishment of a sub-station for rice research in one of the Eastern districts.	3,375	9,100	4,725	..
		9. Establishment of a fruit utilization and marketing section in the Agriculture Department (no extra cost).	..	..	..	..
		10. Provision for promotion of fruit cultivation— In hills—Rs.10,000 .. .. In plains—Rs.5,000	..	15,000	..	..
		11. Agricultural shows	..	7,000	..	..
		12. Sheep-breeding	..	10,000	..	..

Items of new expenditure included in the budget for the year 1938–39—(continued)

Number of grant	Head of account	Nature of item	Expenditure in 1938–39 Recurring	Expenditure in 1938–39 Non-recurring	Cost in full year Recurring	Cost in full year Further non-recurring expenditure, if any
			Rs.	Rs.	Rs.	Rs.
18	40—Agriculture—(*concluded*).	13. Special Rural Uplift Scheme	..	35,00,000	..	..
		14. Proposal to increase accommodation of the Agricultural Schools at Bulandshahr and Gorakhpur.	5,085	17,690	13,335	..
		Total, Agriculture ..	71,230	35,74,990	83,666	..
			36,46,220			
19	41—Veterinary	1. Extra staff required for the preparation of anti-rinderpest vaccine.	1,986	..	3,006	..
		2. Appointment of five additional veterinary assistant surgeons.	2,200	..	3,900	..
		3. Scheme for the treatment of *surra* among animals.	6,300	..	6,300	..
		4. Creation of a post of veterinary assistant surgeon for a veterinary hospital at Bidhuna, Etawah District.	440	..	780	..
		Total, Veterinary ..	10,926	..	13,986	..
			10,926			
20	42—Co-operative	1. Appointment of nine additional auditors and their porters in the Co-operative Department.	7,772	..	10,638	..
		2. Organization of co-operative societies for growing and marketing of fruits in the Lucknow District.	1,000	800	5,000	..
		Total, Co-operative ..	8,772	800	15,638	..
			9,572			
21	43—Industries	1. Introduction of machine-worked processes at the Government Leather Working School, Cawnpore.	992	8,000	1,064	..
		2. Mineral Survey of the United Provinces ..	..	5,760	..	..
		3. Development of *gur* industry ..	56,770	..	56,770	..
		4. Improvement of hand-made paper industry.	..	10,000	..	..
		5. Schemes for utilization of molasses ..	..	20,000	..	..
		6. Improvement and development of hand-spun and hand-woven cloth.	..	10,000	..	..

Items of new expenditure included in the budget for the year 1938-39—(continued)

Number of grant	Head of account		Nature of item	Expenditure in 1938-39 Recurring	Non-Recurring	Cost in full year Recurring	Further non-recurring expenditure, if any
				Rs.	Rs.	Rs.	Rs.
21	43—Industries —(*concluded*).	7.	Investigation of practical scheme for industrial development.	..	25,000	..	..
		8.	Investigation of industrial disputes ..	..	3,000	..	..
		9.	Subsidies for workmen's dwellings in industrial area.	..	20,000	..	..
		10.	Shri Krishna Charkha	..	1,000	..	..
		11.	Labour welfare works	..	10,000	..	..
		12.	Labour Officer's establishment ..	2,898	..	6,000	..
			Total, Industries ..	60,660	1,12,760	63,834	..
				1,73,420			
21	44—Aviation	1.	Grant to the United Provinces Flying Club for training pilots.	5,000	..	5,000	..
			Total, Aviation ..	5,000	..	5,000	..
				5,000			
22	47—Miscellaneous Departments.	1.	Additional clerical and menial staff for the office of the Chief Inspector of Factories and Boilers, United Provinces.	2,321	..	3,468	..
		2.	Appointment of an additional boiler inspector and additional inspector of factories for boiler and factory inspection work in the United Provinces.	4,315	..	4,526	..
			Total, Miscellaneous Departments	6,636	..	7,994	..
				6,636			
23	50—Civil Works —Works outlay.	1.	Construction of a new tahsil building at Bareilly.	..	20,000	..	20,000
		2.	Extension of the record-room in the Civil Courts, Bahraich.	..	5,119	..	..
		3.	Allahabad Kotwali scheme	..	20,000	..	..
		4.	Re-girdering of the Rind Nadi bridge in mile 64, furlong 6, of the Lucknow-Jhansi Road in the Cawnpore District.	..	51,911	..	..
		5.	Providing OGGEE falls across the Darer, Sarna and Chakratta Raos on the Dehra-Dhaki I-A Provincial road in the Dehra Dun District.	..	32,000	..	32,084

Items of new expenditure included in the budget for the year 1938-39—(continued)

Number of grant	Head of account	Nature of item	Expenditure in 1938-39 Recurring	Expenditure in 1938-39 Non-recurring	Cost in full year Recurring	Cost in full year Further non-recurring expenditure, if any.
			Rs.	Rs.	Rs.	Rs.
23	50—Civil Works —Works outlay —(*concluded.*)	6. Construction of a steel suspension bridge at Daya in mile 175 of the Hardwar-Badrinath II Provincial road in the Garhwal District.	..	20,000	..	12,018
		7. Providing water-supply along the pilgrim route in the Garhwal District.	..	12,000	..	5,986
		8. Purchase of steam road roller	..	26,142	..	..
		Total, Civil Works—Works outlay	..	1,81,172	..	70,088
			1,81,172			
26	50—Civil Works—Grants.	1. Construction of a metalled road between Daranagar and Bijnor in Bijnor District.	..	14,000	..	..
		2. Grant to District Board, Garhwal, for a cart road.	...	30,000	..	..
		Total, Civil Works—Grants ..	..	44,000	..	..
			44,000			
27	54—Famine Relief.	1. Provision for the Khairagarh bund in the Agra District.	..	40,000	..	..
		Total, Famine Relief ..	..	40,000	..	..
			40,000			
28	55—Superannuation allowances and pensions.	1. Provision for the Compassionate Fund.	10,000	..	10,000	..
		Total, Superannuation allowances and pensions.	10,000	..	10,000	..
			10,000			

Items of new expenditure included in the budget for the year 1938-39—(concluded)

Number of grant	Head of account	Nature of item	Expenditure in 1938-39 Recurring	Non-recurring	Cost in full year. Recurring	Further non-recurring expenditure if any.
			Rs.	Rs.	Rs.	Rs.
29	56—Stationery and Printing.	1. Provision of additional temporary staff for Urdu and Hindi Section of the Press.	10,000	..	10,000	..
		2. Establishment of a dispensary at the Government Central Press, Allahabad.	905	..	1,005	..
		3. Purchase of additional machinery for the Government Press.	..	40,000	..	..
		Total, Stationery and Printing ..	10,905	40,000	11,005	..
			50,905			
		B.—Capital Outlay not met from Revenue				
31	68—Capital Outlay on Irrigation and Hydro-Electric Works.	1. Construction of a spur on the Sarda River, Banbassa.	..	60,000	..	..
		Total, Capital Outlay on Irrigation and Hydro-Electric Works.	..	60,000	..	..
			60,000			
32	81—Outlay on Civil Works not met from Revenue.	1. Purchase of steam road roller.	..	8,518	..	..
		Total,—Outlay on Civil Works not met from Revenue	..	8,518	..	..
		C.—Disbursements of loans and advances				
34	Loans and advances bearing interest.	1. Advances for purchase of seeds, fertilizers and implements to cultivators under the new Rural Uplift scheme.	..	25,00,000	..	..
		2. Advances for purchase of raw materials, etc. for cottage industries under the new Rural Uplift scheme.	..	5,00,000	..	..
		Total, Loans and advances bearing interest.	..	30,00,000	..	..
			30,00,000			
35	Interest-free advances.	1. Advances to the Agriculture Department for purchase of seeds.	..	5,50,000	..	..
		Total, Interest-free advances ..	..	5,50,000	..	..
			5,50,000			
		D.—Debt and Deposit heads				
	United Provinces Road Fund.	1. Grants to Municipal Boards	..	2,00,000	..	..
		2. Grants to District Boards under the new Rural Uplift scheme.	..	16,00,000	..	..
		3. Grants in connexion with provincial roads.	..	6,00,000	..	..
		Total, United Provinces Road Fund	..	24,00,000	..	..
			24,00,000			

GRANT No. 1

Land Revenue

The total demand amounts to 96,44, as against 89,16, in 1937-38, the increase of 7,28, being due to the following variations :

A—Charges of administration	—24,
B—Management of Government Estates ..	+1,04,
C—Charges on account of land revenue collections	—1,
D—Survey, settlement and record operations ..	+6,37,
E—Land records	+12,
F—Land revenue assignments and compensations	—1,
G—Charges in England	—4,
H—Works	+5,
Net ..	+7,28,

The above variations are explained below.

A—Charges of Administration

2. The decrease of 24, is the result of the following variations :

(i) (*a*) General revenue charges	—1,
(ii) (*c*) Honorary Assistant Collectors' establishment	—35,
(iii) (*d*) Partition charges	+12,
	—24,

(i) (*a*) *General revenue charges*—The decrease of 1, is due to small reductions in contingent charges on the basis of past actuals, the decrease being mainly in the contingent grant for alluvial mahals and cost of law suits.

(ii) (*c*) *Honorary Assistant Collectors' establishment*—The sanctioned allotment for 1937-38 is 45, but only 10, is being provided for the budget year. This is expected to suffice as these courts have been closed and new courts will not be appointed until the effect of the next rent and revenue legislation on revenue court work becomes known.

(iii) (*d*) *Partition charges*—The increase of 12, occurs under "Pay of establishment—Inspectors and amins" and is based on district requirements fixed after careful scrutiny. The increase is necessary for the speedy disposal of partition cases. The entire cost is realized from the parties concerned.

B—Management of Government Estates

3. (i) The detailed figures, including those for stone quarry charges, are given in the Grant. The provision for each Estate compares as follows with the sanctioned allotment for 1937-38 :

Items	1937-38 (grant)	1938-39 (budget)	Difference
Tarai and Bhabar	5,39,	6,22,	+83,
Garhwal Bhabar	28,	44,	+16,
Kumaun Soldiers' Settlement ..	2,	2,	..
Dudhi	52,	62,	+10,
Allahabad	22,	22,	..
Ghazipur	6,	6,	..
Other minor Estates	37,	32,	—5,
	6,86,	7,90,	+1,04,

The variations by minor heads are as follows :

Collection of revenue	—8,
Outlay on improvements other than works ..	+58,
Works outlay under engineering staff	+37,
Works outlay under ordinary staff	+13,
Forest charges	+4,
	+1,04,

(ii) The variation under each Estate is explained below :

Tarai and Bhabar Estates (+83,).

(*a*) New items	+89,
(*b*) Other noteworthy increases	+13,
(*c*) Important decreases	—13,
(*d*) Other variations based on sanctioned requirements or past actuals	—6,
	+83,

(*a*) *New items*—Of the total provision 80, is for improvements, (40, under "Works" and 40, under "Other improvements"), both being non-recurring sums. The remaining 9, is for the following recurring expenditure :

4, for making permanent the temporary veterinary staff of two assistants, two compounders and six servants employed on a temporary basis for the last four years. This staff is necessary to check mortality among the tenants' cattle.

4, for extending the health scheme to certain villages in the Estates. As is well known these Estates lie in a very unhealthy tract and the health scheme is already in operation in a number of villages. About 33 more villages will be included in the extended scheme and the number of persons to be benefited will be about 8,000.

1, for creating two temporary posts of amin for the compilation of *shajra* sheets and for granting a special pay of Rs.20 per mensem each to two canal ziladars on account of the unhealthiness of the Tarai climate.

9,

(*b*) *Other noteworthy increases*—An increase of 6, occurs under "(*a*) Collection of revenue—Pay of establishment—Servants" due to transfer of provision for 43 peons from the District office to this head. A further increase of 7, occurs under "(*d*) Works outlay under engineering staff—Repairs" and is required to meet the cost of repairs necessitated by the floods of last year.

(*c*) *Important decreases*—A decrease of 7, occurs under "(*a*) Collection of revenue—Pay of establishment—Patwaris and kanungos" and is due mainly to the abolition of a number of posts of patwari and to the transfer of certain kanungos to the District office. Another

decrease of 6, will be noticed under "Contingencies—Feed and up-keep of animals." This reduction has been made as Government propose to sell half the number of elephants at present kept in the Estates.

Garhwal Bhabar Estate (+16,)

The increase is due to the following new items :

+10, For improvements, 5, under "Works" and 5, under other improvements, both being non-recurring amounts.

+2, For a veterinary hospital at Kotdwara. In the absence of such a hospital a large number of tenants' cattle die every year and the establishment of a hospital is a pressing necessity.

+1, For maintaining three bulls in the Estate for improving the breed of cattle.

+3, For the maintenance of temporary headworks for canals which are essential in the tract in which the Estate lies.

+16,

Dudhi Estate (+10,)

The increase is due to a non-recurring provision of 11, for improvements in the Estate, set off by a decrease of 1, due to minor variations.

Other Minor Estates (—5,)

The decrease is mainly due to the omission of a non-recurring provision of 4, for the wire-fencing of certain villages in the Kheri Estates.

C—Charges on account of land revenue collections

4. The decrease of 1, is due to savings on account of reduction in the rate of commission to lambardars for collecting revenue in certain resumed *muafi* plots of land in the Moradabad District.

A sum of Rs.1,000 payable to His Highness the Maharaja of Benares which was hitherto included under the voted description "Charges on collections" has now been classed as "charged" under the provisions of section 148 of the Government of India Act, 1935, which lays down that any payment made to a State by the Provincial Government under an agreement made with that State before the passing of the said Act shall be charged on the revenues of the province. The amount is payable to the Benares State in perpetuity under an agreement which was confirmed by an assurance given to the Maharaja in July, 1913 by the then Lieutenant Governor with the approval of the Government of India. The payment is made to the Maharaja in lieu of his surrendering to Government his right as hereditary revenue collector of *taluka* Karnadandi.

D—Survey and Settlement

5. (i) The provision for the budget year compares as follows with the allotment for 1937-38 :

Items	1937-38 (grant)	1938-39 (budget)	Difference
Officers	3,73,	3,50,	—23,
Establishment	7,32,	13,23,	+5,91,
Allowances	2,75,	2,31,	—44,
Contingencies	1,71,	2,85,	+1,14,
Rounding	1,	..	—1,
Total ..	15,52,	21,89,	+6,37,

(ii) The above provision is required for—

(*a*) Completion of settlement operations in Meerut and Sultanpur :

(*b*) Continuation of record operations in Garhwal ;

(*c*) Continuation of record, survey and settlement operations in Aligarh, Bareilly, Kheri and Fyzabad ;

(*d*) Continuation of record and survey and commencement of settlement operations in Dehra Dun, Shahjahanpur and Gonda ;

(*e*) Resumption of revision operations in a few districts ;

(*f*) Commencement of record and survey operations in Jhansi ;

(*g*) Commencement of survey operations in Etah, Mainpuri and Farrukhabad, and

(*h*) Commencement of survey, record and settlement operations in the hill pattis of the Naini Tal district.

(iii) The decrease of 23, under " pay of officers " is mainly due to lesser provision for revision officers as it is not proposed to start revision work in more than a few districts and that not until Government's new rent and revenue policy has been translated into legislation, and to reduction on account of the decision to give Provincial Service Settlement Officers only their grade pay plus a special pay of Rs.150 per mensem each.

(iv) The increase of 5,91, under " pay of establishment " mainly occurs under the detailed head " temporary clerks " (+5,30,) which is the largest single item in the Settlement budget. The provision on this account is based on the actual work to be done in each district and conforms to the standards fixed by the Board of Revenue for each kind of work. A further increase of 61, occurs under " Field establishment," which head is meant to meet the pay of field munsarims and amins and soil-classifiers. In both cases the estimates have been framed with due regard to the need for economy, the increase being due to the increased programme of work.

(v) The decrease of 44, under " travelling allowance " is based on anticipated requirements arrived at on taking into account the reduced rates of travelling allowance.

(vi) The increase of 1,14, under " Contingencies " mainly occurs under the detailed head " Job work " (+82,), the bulk of the provision for such work being required for coolies employed in connexion with map correction and survey. This and the other increases are due to the increased programme of work. Here again the need for economy has been prominently kept in view in framing the estimates.

E—Land Records

(*a*) Superintendence	.. .. ..	—8,
(*b*) District charges	.. .. ..	+20,
Net	..	+12,

6. (*a*) *Superintendence*—The decrease of 8, is due to omission of provision for the post of the Personal Assistant to the Board of Revenue which has now been converted into that of a third Assistant Director of Land Records and provision for which appears under " (*b*) District charges."

7. (*b*) *District charges*—The increase of 20, is the net result of the following variations :

+9, Under " pay of Officers ", due to transfer of provision from " (*a*) Superintendence " for the reason explained above and to accrual of annual increments.

+7, Under " pay of establishment ", due mainly to the inclusion of provision for the pay of ten clerks of superintending kanungos for the full year instead of for seven months only in 1937-38 (+2,), and to the inclusion of the provision for ten more clerks to be appointed for seven months in the budget year. The necessity for the latter is still under the consideration of the Government, and the budget provision does not by itself convey any sanction.

—7, Under " leave salary of establishment " on the basis of past actuals.

+16, Under " travelling allowance " due to the decision to allow ordinary travelling allowance to patwaris in the Kumaun Division (+8,), inclusion of provision for certain superintending kanungos (+6,) and+2, on the basis of past actuals.

—6, Under " contingencies ", being mainly due to +2, for provision for *bastas* and binding charges and —8, on account of the lower requirements of Settlement Officers for the preparation of revised pargana books.

+1, Due to minor variations.

+20,

F—Assignments and Compensations

8. The decrease of 1, is based on past actuals.

The item of Rs.14,856 now classed as " charged " is for payment to His Highness the Maharaja of Benares. The allowance is a

perpetual one and is payable under an old agreement in which one of the Maharaja's predecessors accepted a money payment for surrender ing his judicial and revenue rights over the territories comprising his zamindari. The payment of the above amount in perpetuity was confirmed by the assurance to which a reference has been made in the second part of paragraph 4 above. The payment has been classed as "charged" as it falls within the scope of section 148 of the Government of India Act, 1935.

G—Charges in England

9. The fall of 4, is due to lesser number of officers likely to go to England on leave.

H—Works

10. The increase of 5, is mainly due to provision for works consequent on the extended survey and settlement operations already sanctioned or proposed to be taken up in the budget year.

GRANT No. 2

Excise

The budget estimate of 13,36, shows an increase of 1,45, over the grant for 1937-38. This increase is the net result of the following variations :

A—Superintendence	+1,
B—District Executive establishment	+28,
C—Distilleries	+1,12,
E—Charges in England	+5,
F—Works	—1,
Net ..	+1,45,

The reasons for these variations are as follows :

2. *A—Superintendence.*—The increase of 1, is the result of—

—2, in the provision for pay of officers due to changes in personnel after allowing for a slight increase for annual increments, and

+ 3, in the provision for pay of establishment due to annual increments.

3. *B—District Executive Establishment.*—The increase of 28, is due to provision having been made for temporary staff in connexion with the enforcement of prohibition. The Government have adopted the policy of the gradual spread of prohibition throughout the province to be accompanied by appropriate measures conducive to a general reduction in the consumption of intoxicants till the ultimate goal of total prohibition is reached. For the present, total prohibition will be introduced in two districts— Etah and Mainpuri—where all excise shops except those licensed for the sale of *tari* will be closed. The latter shop will also be closed on the expiry of their current licences towards the middle of the budget year. The existing staff will have to be augmented in order to prevent illicit distillation and smuggling. Suitable arrangements will be made for the supply of reasonable quantities of intoxicants to registered addicts and for medicinal purposes. In the remaining districts measures will be taken to reduce the consumption of intoxicants as far as possible. These measures *inter alia* include, as an experiment, the direct management of excise shops by the Government in certain selected districts and a lump sum of Rs.1¼ lakhs has therefore been included under the sub-head " C—Distilleries " to meet the extra cost involved in the scheme. There should be corresponding receipts on the other side of the accounts since the licensee's former profits from which he met the cost of management will, in future, come to Government.

4. *C—Distilleries.*— The increase of 1,12, is the result of + 1,25, being the lump provision for State management of excise shops as explained in the previous paragraph set off by a decrease of 13, in the provision for pay of excise inspectors on the basis of past actuals.

5. *E—Charges in England.*—The increase occurs in the provision for leave salaries and is based on the anticipated leave programme.

6. *F—Works.*—The decrease of 1, is due to economy measures.

GRANT No. 3

Stamps

The total demand is 2,91, which is 5, above the grant for 1937-38. The increase is the net result of the following variations:

(1) Superintendence	+7,
(2) Non-judicial stamps supplied from Central stores	+3,
(3) Judicial stamps supplied from Central stores	−5,
Net ..	+5,

The reasons for the above variations are as follows:

(1) *Superindendence.*—The increase is due to provision having been made for some temporary staff which it will be necessary to employ in the budget year in order to ensure the correct application of the revised provisions of the Stamp and Court Fees Amendment Acts.

(2) *Non-judicial stamps supplied from Central stores*—The increase is due to a provision of 6·5, for the over-printing off non-judicial stamps with the words " United Provinces " set off partly by a decrease on the basis of requirements. The over-printing is considered necessary, as this Government is suffering a loss in stamp revenue on account of the fact that incorporated companies, banks and business firms which have head offices outside the United Provinces generally purchase the stamps required by them from the Provincial Government within whose territories their headquarters are situated and proceed to use them in this province.

(3) *Judicial stamps supplied from Central stores*—On the basis of the trend of expenditure in the past a provision of 45, as against 50, the sanctioned allotment of 1937-38, has been made.

2. The small decreases in the provision under travelling allowance (due to the reduced rates) and under contingencies is set off by an increase in the provision for pay of stamp inspectors due to the accrual of annual increments.

GRANT No. 4

Forest Department

The estimate for 1938–39 amounts to 30,05, against 28,42, in 1937–38, showing an increase of 1,63, which is made up of—

A—General Direction	..	..	..	—3,
B—Conservancy and works		..	..	+1,23,
C—Establishment	..	..	..	+66,
D—Charges in England	..	..	..	—23,
		Net total	..	+1,63,

The principal variations by sub-heads are explained in the following paragraphs.

2. *General Direction.*—The total provision under voted is the same as in the previous year. There are small increases under pay of establishment and contingencies on account of annual increments and a small addition to the provision for purchase of tents and shouldaries, but these are set off by an equal decrease on account of the omission of the non-recurring provision for a grant towards the cost of the magazine " Wild Life ". The decrease of 3, occurs wholly under " charged " items due to the appointment of a new Chief Conservator of Forests on a lower pay, and a reduction in the provision for travelling allowance in view of the new reduced rates.

3. *Conservancy and Works.*—The increase of 1,23, is the result of the following variations :

(*a*) *Forest produce extracted by Government Agency* (+69,) on account of the increase in the amount of resin to be extracted in the Kumaun Circle on the basis of orders placed +71, and an increase in the provision for tapping gum and propagation of lac in the Eastern Circle and the manufacture of *chir* tar in the Kumaun Circle +2, set off by a drop of 4, due to the abandonment of departmental supply of *chir* poles.

(*b*) *Forest produce extracted by other agency* (+16,) on account of the proposed construction of Sarda Valley road +8, for extraction of timber in the inaccessible area up to the Sarda Gorge in the Haldwani division and improvement in the pay of stump markers and export staff in the Gorakhpur division +3, and provision for other miscellaneous requirements + 5,.

(*c*) *Rent of leased forests and payment to shareholders in forest managed by Government* (+1,) on account of an increase in the share payable to the Majholi estate consequent on the better prices realized for their forest produce.

(*d*) *Live stock, stores, tools and plant* (—5,)—A decrease of 7, occurs in the provision for feed and keep of cattle due to a decision to reduce the number of elephants. This is partly set off by an increase of 2, due to the purchase and repair of furniture and tents for Working Plan divisions and the Foresters training class.

(*e*) *Communications and buildings* (+15,) for construction of buildings for subordinates and touring officers in the unhealthy submontane areas, +11, and for laying out pipe lines and tube-wells to make better arrangements for water supply for staff and *taungya* cultivators, +4,.

(*f*) *Forest organization and improvement* (+26,) on account of revision of working plans+8, provision for maintenance of the increasing old and new *taungya* areas and fencing in Haldwani and Ramnagar divisions essential to produce revenue, cleaning of congested young *chir* crops and increased work in Kuth nurseries, +11, provision for installation of telephones in South Kheri and Haldwani divisions for fire protection purposes +2, and more cultural operations +6, partly set off by savings under demarcation.

(*g*) *Miscellaneous* (+2,) on account of litigation charges in connexion with a land dispute in the Bahraich division +1, and measures to control poaching in the Saharanpur division and destruction of porcupines in fenced plantation and *taungya* areas +1,.

4. *C—Establishment.*—Total charges compare as follows :

	1937-38	1938-39	Difference
Charged	4,03,	4,48,	+45,
Voted	12,65,	12,86,	+21,

(i) *Charged*—The increase of 45, is due partly to annual increments and partly to a larger number of officers expected to be on duty during the budget year (+40,) and to increased provision for cost of passages and travelling allowance (+5, based on requirements.

(ii) *Voted*—The increase of 21, is made up of

+3, under pay of officers, due to promotion of some officers to selection grade ;

+4, under pay of establishment, due to the filling up of certain vacant posts, more provision for leave salaries of ministerial establishment based on requirements and inclusion of provision for the staff of the Forest Utilization Officer and for the stipends of four candidates to be trained at the Dehra Dun College ;

+ 15, for contribution to the Central Government for training of I.F.S. probationers and rangers ;

—1, under allowances and contingencies based on requirements.

5. *Charges in England*—Against the provision of 1,16, in 1937-38, the estimate for the budget year amounts to 93, based on the number of officers expected to be on leave out of India in that year.

6. *Interest on Capital Outlay*—Till 1936-37, the interest on Forest capital outlay, both met from borrowed funds and revenue, used to be charged to the forest accounts under the revenue head, " Forest ". The interest was initially booked under "22—interest " but, at the end of the year, was transferred to the Forest account. In the grant relating to Forest the interest charges were not shown, nor were they taken into account in calculating the surplus. It has, however, now been decided by the Audit Authority that the interest charges on outlay met from borrowed funds only should be debited to Forest Account, and shown in the Grant and taken into account in calculating the surplus

of the year. As the vote for interest charges will as hitherto be taken under the Grant relating to " 22—Interest " the amount has been excluded from the total under this Grant. The estimate for interest charges for the budget year amounts to 28, only as against 66, in the previous year, the decrease being due to the exclusion of interest on forest capital outlay met from revenue in the past.

GRANT No. 5

REGISTRATION

The budget estimate of 4,75, is 5, higher than the grant for 1937-38. This increase is the net result of the following variations :

B—District Charges	.. .. ..	+6,
C—Works	.. ..	—1,
	Net ..	+5,

The reasons for these variations are as follows :

2. *B—District Charges*—An increase of 17, occurs under pay of sub-registrars. Of this, 10, is due to the restoration of the reduction made in 1937-38 for probable savings which, as now known cannot be maintained. The remaining 7, is occasioned by provision having been made for 30 posts of lower division sub-registrars in place of 27 *ex officio* sub-registrars and 3 posts of upper division sub-registrars. The increase would have been greater but for the abolition of the special pays which were given to the *ex officio* sub-registrars. Against the above increase there is a decrease of 10, under "Clerks" due to the abolition of 25 posts of registration moharrirs in *ex officio* registration offices converted into regular departmental offices, to the abolition of 27 comparison allowances given to tahsili clerks for comparing documents in *ex officio* offices and to savings on account of the holding in abeyance of certain posts of registration moharrirs.

3. *C—Works*—The decrease of 1, is due to economy measures.

GRANT No. 6

Charges on account of Motor Vehicles Acts and Subsidised Companies

In respect of the financial year 1937-38 the major heads "12—Charges on account of Motor Vehicles Acts" and "13—Other taxes and duties" were included in a single grant, grant no. 6, and a collective vote obtained for expenditure under both the heads. This course was adopted for the reason that each of the above major heads consisted of a single item only, viz.,

10,00, for transfer to the Road Fund under the head "12" and 10, for collection charges of the entertainments and betting tax under the head "13" and the exhibition of these heads in one grant was a convenient arrangement. On account of the introduction of additional sub-heads under the above major heads a separate grant has been prepared this year in respect of each of those heads, the small estimate under "15C—Subsidized Companies" having been also included under the present grant. The head "13" appears under Grant no. 7. It is hoped that this arrangement will be found convenient for the consideration of the estimates by the Assembly.

12—*Charges on account of Motor Vehicles Acts*

2. Against 10,00, in 1937-38 the estimate for the budget year is 10,18, and is made up of—

(*a*) Transfer to the Road Fund	10,00,
(*b*) Other charges	18,
	10,18,

3. It has been settled with the audit authorities that cash receipts under the United Provinces Motor Vehicles Taxation Act and the Indian Motor Vehicles Act and the Rules made thereunder should be credited to the major head "XII—Receipts under the Motor Vehicles Acts", and expenditure connected with the administration of the Acts and Rules should be accounted for under "12—Charges on account of Motor Vehicles Acts." The item "(*a*) Transfer to the Road Fund" represents the transfer of the estimated receipts from the United Provinces Motor Vehicles Taxation Act in a block to the United Provinces Road Fund which is accounted for under the deposit head "P—Deposits and Advances—Deposits not bearing interest—United Provinces Road Fund." The actual expenditure met out of this Fund is accounted for as a direct charge against the deposit head and the details of this expenditure are given in paragraph 5 below. In the case of the United Provinces Motor Vehicles Rules all charges connected therewith are debited to suitable detailed heads under this Grant, provided that where no separate establishment is maintained for that purpose the expenditure is debited to the major head connected with the department concerned.

4. It may be explained that only the proceeds of the motor tax are transferred to the Road Fund, the other receipts—such as driving licences—merge into provincial revenues. The estimated yield of the tax in the budget year is the same as in 1937-38, i.e. Rs. 10 lakhs, and accordingly the amount to be transferred to the Fund in the budget year is the same as in 1937-38.

5. The provision made under the deposit head " P—Deposits and Advances—Deposits not bearing interest—United Provinces Road Fund " for expenditure out of the Fund amounts to Rs. 26,36,760 and is required for the following purposes :

	Rs.
(1) Payment of expenses on account of the imposition and collection of the tax—	
(a) Staff employed in treasuries ..	5,000
(b) Staff employed in Police offices ..	5,760
(c) Staff to check tax evasion ..	10,000
(d) Rent of office accommodation ..	1,000
(2) Payment of compensation to local authorities (municipal boards and cantonment authorities)	2,15,000
(3) Grants to local authorities—	
Municipalities	2,00,000
District Boards	16,00,000
(4) Construction, maintenance and improvements of provincial roads	6,00,000
Total ..	26,36,760

This 26,37, is 18,87, more than the budget estimate of expenditure in 1937-38, the increase being the net result of the following variations :

+1, in the amount required for staff employed in police offices on the basis of actual sanctioned requirements ;

+1, being new provision for rent of office accommodation which it has proved necessary to hire for the offices of the Licensing Officer and Registering Authority, Lucknow, since no other accommodation is available.

—10, in the amount needed for payment of compensation to local authorities on the basis of requirements ;

+19,00, in the amount that it is proposed to expend from the balance in the Fund on grants to local bodies and on provincial roads ; and

—5, due to the omission of the amount for rounding.

+18,87,

It may be mentioned here that the expenditure of 16 lakhs provided for grants to district boards will be linked up with the new Rural Uplift Scheme.

6. The account of the Road Fund since its inception is set out in the following table :

Year	Receipts	Expenditure	Unspent balance	Progressive balance
1935-36	3,73,	1,	3,72,	3,72,
1936-37	9,93,	2,11,	7,82,	11,54,
1937-38 (revised)	10,00,	2,71,	7,29,	18,83,
1938-39 (budget)	10,00,	26,37,	—16,37,	2,46,
Total ..	33,66,	31,20,	2,46,	

It will be observed that the Fund is expected to close with a balance of 18,83, on 31st March next, and the proposal is to spend 26,37, in the budget year, leaving a balance of 2,46, in the Fund at the close of the budget year.

7. (*b*) *Other charges*—These consist of—

(*i*) the United Provinces Board of Traffic and Communications, and

(*ii*) the Divisional Controlling Authorities which have been set up under the United Provinces Motor Vehicles Rules, 1935, framed under the Indian Motor Vehicles Act.

Provision for (*i*) was made under the head "50—Civil Works—Public works" in the budget of 1937-38, but it has now been settled with the audit authorities that these charges are debitable to the head "12" which is intended to cover all charges connected with the Motor Vehicles Act and Rules made thereunder. On this basis of classification the charges for (*ii*) which hitherto were included under "25—General Administration" have also been transferred to the present grant. The budget provision under each of the above items is explained below :

(*i*) *Board of Traffic and Communications*—The total provision, viz. Rs. 10,626 is the same as in 1937-38. This amount is made up of Rs.1,200 being the special pay at Rs.100 per mensem of the Board's Secretary, a Superintending Engineer, performing the Secretary's duties in addition to his own; Rs. 1,926 being provision for the pay of a clerk on Rs.150 per month and of a peon on Rs.10-8 per mensem and Rs.7,500 for travelling allowances and contingencies.

(*ii*) *Divisional Controlling Authorities*—The total provision made under this head amounts to Rs. 7,550 which represents—

	Rs.
(1) Pay of two extra clerks required for the office work of the Controlling Authorities of the Agra and Meerut Traffic Areas and a peon for the Controlling Authority, Lucknow Traffic Area	750
(2) Travelling allowance of the non-official members of the Controlling Authorities ..	5,500
(3) Office contingencies of those authorities ..	1,300
	7,550

8. Under the terms of the agreement with the Shahdara-Saharanpur Light Railway Company, the Government receive a share of the profits of the Company and meet the charges incurred in acquiring any land required for the purposes of the railway. A sum of Rs.125 has accordingly been provided to cover the cost of a plot of land which is to be acquired for the railway in the Muzaffarnagar district.

GRANT No. 7

Other taxes and duties

As explained in the memorandum on Grant no. 6, the major head "13" previously included only one item of Rs.10,000 on account of the collection charges of the entertainment and betting tax and was, in the budget of 1937-38, included in the same grant as major head "12." On account of the introduction of an additional minor head relating to the Electricity Act, major head "13" has now been formed into a separate grant.

2. The total demand of 76, is made up of—

(a) Collection charges of the entertainment and betting tax	10,
(b) Charges under the Indian Electricity Act ..	66,
	76,

Each of these is dealt with separately below :

3. (a) *Entertainment and betting tax*—The estimate stands at the same figure as in 1937-38.

4. (b) *Charges under the Indian Electricity Act*—The charges relating to the office of the Electrical Inspector to Government and the Board of Examiners (Electricity), which used to be provided under the major head "50—Civil works," have been exhibited in this grant, as the major head "13—Other taxes and duties" is intended to accommodate all expenses connected with the administration of the Electricity Act, and the rules made thereunder. For the sake of convenience, the charges are compared below :

	Budget 1937-38 (50—Clvil Works.)	Budget 1938-39 (13—Other texes and duties	Difference
	Rs.	Rs.	Rs.
Voted	37,417	37,028	—389
Charged	28,250	28,750	+500
Total	65,667	65,778	+111

The details of the variations are as follows :

(1) *Pay of officers*—(a) *Voted*—No change.

(b) *Charged*—The increase of Rs. 950 is due to the accrual of annual increment.

(2) *Pay of establishment*—A saving of Rs.972 on account of changes in personnel and of Rs. 768 due to the debit of the cost of the temporary electric overseer to the sub-head "Board of Examiners (Electricity)" is partly absorbed by an increase of Rs. 264 due to the accrual of annual increments, so that the net decrease is Rs. 1,476.

(3) *Allowances*—(*a*) *Voted*—The decrease of Rs.390 is mostly due to the transfer of the provision for travelling allowance of the temporary electric overseer to the sub-head " Board of Examiners (Electricity). "

(*b*) *Charged*—A further reduction of Rs.200 has been effected in view of the reduction in travelling allowance rates.

(4) *Contingencies*—An increase of Rs.221 has been allowed on the basis of the past year's actuals due to a rise in electrical charges in the office of the E'ectric Inspector to Government.

(5) *Board of Examiners* (*Electricity*)—The Board was constituted for the grant of certificates of competency to electrical workmen and licences to electrical contractors in the United Provinces under rule 40-A of the Indian Electricity Rules, 1932. The total provision of Rs.4,132 made for the Board is set by the receipts anticipated through the Board's agency on account of examination and licence fees. The increase under the voted head is mainly due to the transfer to this sub-head of the charges of the temporary electric overseer as already explained.

GRANT No. 8

IRRIGATION AND HYDEL WORKS CHARGED TO REVENUE

This Grant relates to expenditure on irrigation and hydro-electric works, which are met from revenue. The term "works" includes cost of extensions and improvements, charges on maintenance and repairs and on tools and plant, suspense or cost of stock and miscellaneous items. Irrigation and hydel establishment charges are excluded as they form the subject of a separate demand (*vide* Grant no. 9).

The expenditure appears under four heads of account : XVII-A(1) Productive, XVII-A(2) Unproductive, 18-A, 18-B and 19-B. The details under each head are given in the statement attached to the Grant.

2. The grant for 1937-38 amounted to 52,23, while the figure for 1938-39 is 51,45,. The following table sets out these totals by classes of expenditure :

	1937-38	1938-39
Extensions and Improvements—		
(Heads XVII and 18)—		
Irrigation	1,24,	1,11,
Hydel	5,	..
Maintenance and repairs including provision for depreciation—		
(Heads XVII and 18)—		
Irrigation	42,54,	40,33,
Hydel	6,69,	8,80,
Works under 19B(1) and (2)—		
Irrigation	5,	5'
Suspense—		
Irrigation	24,	5,
Tools and plant—		
Irrigation	63,	69,
Hydel	16,	25,
Miscellaneous surveys	65,	19,
Total ..	52,25,	51,47,
Deduct—		
Recoveries on revenue account	2,	2,
Net total ..	52,23,	51,45,

The important variations are explained in the succeeding paragraphs.

3. *Extensions and improvements*, (*a*) *Irrigation and* (*b*) *Hydel*—Taking Irrigation and Hydel together, the provision in the budget year has been reduced by 18, in view of the need for economy.

4. *Maintenance and repairs, (a) Irrigation*—The budget figure shows a decrease of 2,21, which is explained below :

—24, due to lower provision for electric energy charges and repairs in respect of conversion schemes, based on anticipated requirements ;

+39, on account of inclusion of provision for working expenses of the Fyzabad Electricity and the Gogra pumping scheme which is expected to be opened for Irrigation in *kharif* 1938 ;

—2,14, on state-tube wells owing to the provision for the operating staff having been transferred to the establishment budget (Grant no. 9) ;

+32, for contribution towards the depreciation fund based on the provision made in the project of state tube-wells ;

—13, on the Ramganga Canal, as a measure of economy ;

—47, in the allotment for the Chief Engineer's and Superintending Engineer's reserves, on account of the need for economy;

+6, for maintenance and repairs of the newly constructed channels and drains on the Eastern and Western Canals and also for payment of fees to the Forest Department for technical advice on plantation operations.

(*b*) Hydel—The budget figure shows an increase of 2,11, which is explained below :

+80, for operating the steam plant at Chandausi ;

+10, due to the extension of telegraph and telephone lines ;

+1,33, for contribution towards the depreciation fund. The demand is based on the capital outlay incurred on equipment.

—12, in maintenance and repairs due to the financial stringency.

5. *Suspense—Irrigation.*—The decrease of 19, is due to the larger issue of stock anticipated in the budget year.

6. *Tools and plant*—The increase of 6, under Irrigation and 9, under Hydel, is due to the capital programme of expenditure being less than in 1937-38.

7. *Miscellaneous surveys*—The decrease under this head is due to lower requirements in the budget year.

GRANT No. 9

CHARGES ON IRRIGATION AND HYDRO-ELECTRIC ESTABLISHMENT

This Grant relates to expenditure on—

(1) Irrigation Establishment ;

(2) Hydro-Electric Establishment, and

(3) Establishment in charge of Civil Officers.

The total estimate for the budget year amounts to 63,90, as against the current year's grant of 65,08, thus showing a decrease of 1,18,. The figures for the two years under the three classes mentioned above are compared below :

		1937-38	1938-39	Difference
		Rs.	Rs.	Rs.
(1) In charge of civil officers	..	41,	41,	..
(2) Irrigation Establishment	..	57,66,	56,77,	—89,
(3) Hydel Establishment ..	..	7,01,	6,72,	—29,
Total	..	65,08,	63,90,	—1,18,

Certain measures of economy and retrenchment are under the consideration of Government. As a result, savings, amounting to 3,80, under Irrigation, and 20, under Hydel, are expected to accrue. Lump deductions have accordingly been made in the total provision under each. But for these lump deductions, there would have been an excess of 2,91, under Irrigation and a decrease of 9, under Hydel. The following paragraphs explain the chief variations by sub-heads.

Incharge of Civil Officers

2. The estimate for the budget year is practically the same as in the previous year and calls for no comment.

Irrigation Establishment Direction (—70,)

3. (*a*) *Voted* (—11,)—

As a result of the following variations, the provision is lower by 11,—

(*i*) +4, under pay of officers, due to the posting of a senior assistant research officer (2,) and annual increments (2,).

(*ii*) —3, under pay of establishment, caused by the abolition of the third post of Chief Engineer and one post of Superintending Engineer and also by the retirement of fourclerks in whose place new recruits will draw lower rates of pay.

(*iii*) +4, under allowances, based on anticipated requirements.

(*iv*) —16, under contingencies, details of which are as follows :

—19, under tour charges, due to the abolition of the third post of Chief Engineer and one post of Superintending Engineer.

+3, in the provision for cost of stationery and forms, due to printing charges of diagrams and maps required for the Administration Report for the year 1937-38.

(*b*) *Charged* (—59,)— The provision is 59, less than the figure for 1937-38. Details are—

—45, under Chief Engineers, due to the reduction of one post of Chief Engineer (—36,) and to the abolition of special pay (—9,).

—10, under Superintending Engineers, caused by the abolition of one post of Superintending Engineer, Development Circle (—13,) *less* annual increments (+3,).

—2, under Personal Assistants to Chief Engineers, due to the posting of a junior officer.

+6, under cost of passages, due to more officers expected to proceed on leave out of India.

—8, under travelling allowances, due to the abolition of one post of Chief Engineer and one post of Superintending Engineer as stated above.

Executive (+3,18,)

4. (*a*) Voted charges rise by 3,57, which is distributed as under :

(*i*) Pay of officers	+ 21,
(*ii*) Pay of establishment	+2,60,
(*iii*) Bonus	+86,
(*iv*) Allowances	+21,
(*v*) Contingencies	—31,
	+3,57,

The differences under each unit are explained below :

(i) *Pay of officers* +21,—

+20, mainly due to annual increments and partly to provision for one Assistant Engineer (United Provinces Engineering Service) to bring up the strength to the sanctioned cadre.

+12, chiefly due to the provision for (1) three Assistant Electrical and Mechanical Engineers for the three Tube-well divisions against two in 1937-38 and (2) for the Resident Engineer for the Fyzabad Electricity and Gogra pumping scheme, and partly to annual increments.

—11, under temporary engineers, due to provision for the Pumping Engineer having been made for one month as against the full year in 1937-38.

(ii) *Pay of establishment*—(+2,60,)—

The increase of 2,60, is made up of—

—4, under engineer students, due to the discontinuance of the grant of stipends to them;

—27, under temporary overseers, due to the abolition of some of the temporary divisions on completion of works.

—2, due to two posts of Subordinate Engineering Service being in abeyance and also to the transfer of one post of head mistri to the Hydel establishment under Subordinate Engineering Service.

—14, under temporary Subordinate Engineering Service and sub-overseers, due to the abolition of Meerut Construction, Chandausi and Fyzabad divisions.

+9, under temporary subordinate and Mechanical Engineering Service, due to the transfer of provision from works to establishment.

—3, under temporary petty establishment due to the abolition of divisions as stated above.

—11, under permanent office establishment due partly to five posts being in abeyance and partly to the recruitment of new entrants on lower rates of pay.

—29, under temporary office establishment, due to the abolition of 3 divisions referred to above.

+3,41, under temporary operating staff, due to the transfer of provision for tube-well operators and tube-well mistries from the works budget to the establishment budget (3,20,) and also to the inclusion of provision for the pay of the operating staff for the Fyzabad electricity and Gogra pumping scheme (21,).

Bonus—

+86, due to the transfer of provision for bonus payable to tube-well operators from works to establishment.

Allowances—

+21, based on anticipated requirements. After allowing for the effect of reduced rates of travelling allowances introduced this year.

Contingencies—

—31, due to the abolition of three divisions mentioned above.

4. (*b*) *Charged*—There is a net decrease of 39, as shown below :

+4, under Executive Engineers, due to accrual of annual increments.

—39, under Assistant Executive Engineers, caused by (1) promotion of two officers to the rank of Executive Engineer, (2) transfer of one officer to the United Provinces Service of Engineers, and (3) removal of one officer from service.

—4, under allowances, due to savings expected from reduced rates of travelling allowance. (—6,) *less* an increase of 2, in the provision for cost of passages, based on requirements.

5. *Medical* (—1,).—The decrease of 1, is mainly due to the posting of junior medical officers.

6. *Special Revenue* (+10,).—The budget figure is higher by 10, due to the changes noted below :

—10, under pay of establishment, due to (1) reduction in the provision for temporary ziladars (—6,) and other revenue establishment (—6,) on account of the abolition of three divisions as stated above and (2) increase under water regulation staff (+2,) due to the transfer of tindal and beldars from Hydel to Irrigation budget

and also to one temporary post of tindal being made permanent.

+12, under collection charges, due to more tube-wells coming into action and also to a dry *rabi fasl.*

+19, under allowances, based on anticipated requirements

—11, under contingencies, due to the abolition of the three divisions.

7. *Survey charges* (—5,)—The decrease of 5, is based on requirements.

8. *Charges in England* (+17,)—There is an increase both under voted and charged due to more officers expected to proceed on leave out of India in the budget year.

Hydro-electric Establishment

9. Inclusive of the figure for lump deduction the total budget provision for voted expenditure is 6,35, against 6,46, in 1937-38, while that for charged is 37, against 55.

The principal variations are explained below :

Direction (—9,)

10. *Pay of officers* (*charged*)—The charged provision shows a decrease of 5, due to the provision having been made for the Superintending Engineer, Development Headquarters, for only four months and for an Executive Engineer who will act as Personal Assistant for the remaining eight months.

11. *Allowances* (*charged*)—The decrease is small and is due to reduction in rates of travelling allowance.

12. *Pay of officers* (*voted*)
13. *Pay of establishments* } Variations under these heads are trifling and call for no comment.

14. *Bonus*—The decrease of 1, is due to transfer of provision from Direction to Executive.

15. *Allowances*—The decrease is trifling and is due to reduction in rates of travelling allowance.

16. *Contingencies*—The decrease of 3, is due to the transfer of Hydro-electric Secretariat from Roorkee to Lucknow and also to economies affected under tour charges.

Executive (+ 8,)

17. *Pay of officers and allowances* (*charged*)—The decrease of 5, is due to the abolition of the Rural Lines Division (West).

18. *Pay of officers* (*voted*)—The increase of 1, under this head is made up of the following variations :

—2, under Executive Engineers, due to provision for a junior officer in place of a senior officer going on leave out of India.

+2, under Assistant Executive Engineers, due to provision having been made for the whole year against a part provision during 1937-38.

+2, under Assistant Engineers, due to provision for two officers for the whole year against a part provision during 1937–38 and also to annual increments.

+3, under temporary Executive Engineers, due to provision for an officer for the full year against a part only in 1937–38.

—3, under Assistant Engineers Civil, due to the abolition of the Rural Lines Division (West).

—1, under Assistant Engineers, due to change in personnel.

19. *Pay of Establishment.*—The increase of 12, is made up of —

+ 1, under Subordinate Electrical and Mechanical Engineering Service, due to the transfer of one post of mistri of the Kali Nadi pumping station from the Irrigation to the Hydro-electric budget and also to annual increments.

+6, under Subordinate Electrical and Mechanical Engineering Service (temporary), due to provision for one additional line inspector and four shift supervisors required in connexion with new power stations.

—7, under Subordinate Engineering Service (temporary)	These decreases are due to abolition of Rural Lines divisions.
—5, under clerks (temporary)	
—1, under servants	

+18, under operating staff, due to a dditional requirements owing to the completion of more main and branch transmission lines, sub-stations and power stations.

20. *Bonus.*—The increase of 1, is due to the transfer of provision from Direction to Executive.

21. *Allowances and Honoraria.*—The increase of 12, is based on anticipated requirements.

22. *Contingencies*—The decrease of 12, is due to the abolition of Rural Lines Divisions.

23. *Special Revenue*—The decrease of 1, is due to the transfer of staff from Hydro-electric to Irrigation.

24. *Expenditure in England.*—The increase of 2, under voted is due to more officers intending to proceed on leave out of India and the decrease of 2, under charged is due to provision for sterling overseas pay of Superintending Engineer, Development Headquarters, for four months against the full year in 1937–38.

CHARGED APPROPRIATION

INTEREST ON DEBT AND OTHER OBLIGATIONS

At the outset it may be noted that the provincial debt is divided into two main categories : (1) Public Debt, (2) Unfunded Debt. The Public Debt is again sub-divided into three classes : I—Permanent Debt, II—Floating Debt, and III—Loans from the Central Government. The term Permanent Debt applies to a loan raised by the Government in the open market, which at the time when it is raised has a currency of more than twelve months. Floating Debt represents borrowings of a purely temporary nature such as treasury bills and ways and means advances from the Reserve Bank of India. Loans from the Central Government are those taken from the Provincial Loans Fund, which was financed by the Government of India. The Fund was closed as from 31st March, 1937, and the outstanding debt to the Government of India has been consolidated for repayment in 45 years by equal half-yearly instalments. This is referred to in detail in paragraph 13. The term Unfunded Debt applies to interest-bearing obligations relating to funds deposited with the Government for different purposes. They are divided into two clase s : I—Special Loans, and II—State Provident Funds. They are dealt with in paragraphs 14—16.

2. *Interest on Permanent Loans—United Provinces Loan*, 1944—A loan of 2,57,89, was raised in 1932 to repay the portion of the 6 per cent. United Provinces Development Loan not covered by the assets in the sinking fund pertaining to that loan. The loan carries interest at 5 per cent. per annum payable half-yearly on 1st April and 1st October. The total yearly liability on account of interest on this loan amounts to 12,90, which has been provided for in the budget.

3. *United Provinces Loan*, 1961-66—To finance the capital expenditure during 1936-37, a loan of 2,04,02, was raised in the market on 15th September, 1936. It carries interest at the rate of 3 per cent. per annum. The interest charges would have amounted to 6,12, but in accordance with the terms of the loan bonds of the face value of 2,64, have been purchased and cancelled in 1937-38 and bonds of the estimated face value of 2,62, will be purchased and cancelled in 1938-39. After taking into consideration these reductions a provision of 5,96, has been made for interest on the loan.

4. *United Provinces Loan*, 1952—A loan of 1,05,86, was floated on 31st August, 1937, through the Reserve Bank of India at 3 per cent. per annum issued at a discount of 1 per cent. and repayable on 1st September, 1952. Interest on the loan is payable half-yearly on 1st September and 1st March. The interest charges for the year would have amounted to 3,18,. It has, however, been laid down in the prospectus of the loan that for the purpose of providing funds for purchasing promissory notes for cancellation when the market price falls below the issue price the Government will set aside from the revenue in each financial year commencing from the financial year 1938-39

a sum equal to $1\frac{1}{2}$ per cent. of the total amount of the loan. The loan is at present quoted at a discount in the market and the provision of 1,59, made for the sinking fund of the loan under the head "Reduction or Avoidance of Debt" is expected to be utilized for purchasing bonds of the estimated face value of 1,61, for cancellation. A provision of 3,13, has, therefore, been made for interest on the loan.

5. *Reserve provision for service of New Loan*—The estimates allow that a loan of 1 crore will be raised during the year. An amount of 1,50, has been provided to meet the interest charges on the loan for one half year in 1938-39. Whether a loan will eventually be floated at all and if so for how much will be determined later in the budget year in the light of the progress of expenditure.

6. *Discount on Loans*—The United Provinces Loan, 1952, amounting to 1,05,86, was floated at a discount of 1 per cent. The total amount of the discount was thus 1,06,. The charge to revenue on this account will be spread over 15 years by an annual debit to revenue of 7,. This amount has been provided for the first time in the budget for 1938-39.

7. *Interest on floating loans*—The Provincial Governments will be solely responsible for their ways and means from 1st April, 1938. A reserve provision of 10, has been made for payment of interest on any issue of Treasury Bills that may prove necessary and on any Ways and Means Advances from the Reserve Bank which may have to be taken during the course of the year in order to maintain the minimum provincial balance of 30 lakhs with the Reserve Bank.

8. *Interest on expired loans—United Provinces Development Loan*—The 6 per cent. United Provinces Development Loan was discharged in 1932 but bonds of the value of 1,15, are estimated to be outstanding on 31st March, 1938, for repayment. It is expected that bonds of the value of 10, may have to be discharged during the course of the year, the past accrued interest on which will amount to Rs. 2,500.

9. *Management of Debt*—According to the terms of the agreement between the Reserve Bank and this Government the Bank are entitled to charge commission for the management of the public debt of the province at the rate of Rs.2,000 per crore per annum. A provision of 12, has been made to cover this charge.

10. *Brokerage, Commission, etc.*—In order to float a loan it is necessary to pay brokerage and commission to recognized bankers and agents. The expenditure on this account in the event of a loan of one crore being floated is estimated at 14,.

11. *Advertisement charges and other charges*—Advertisement charges of any new loan that may be floated and postage and telegram charges to be incurred by the Reserve Bank in that connexion and in connexion with Ways and Means work are estimated at 4,.

12. *Income-tax on United Provinces Development Loan*—The 6 per cent. United Provinces Development Loan was free of income-tax ; so this Government have to pay income-tax to the Government

of India on the interest drawn by the bond-holders. As it is expected that a sum of Rs. 2,500 will be paid as interest to the bond-holders a sum of Rs. 300 has been provided for payment of income-tax.

13. *Interest on loans taken from the Central Government*—The Provincial Loans Fund which was financed by the Government of India has been closed with effect from the closing accounts for 1936-37. The total of the outstanding loans taken by this Government from the Fund, including the Pre-Reform Debt, on 31st March, 1937, amounted to 29,47 lakhs. On the introduction of provincial autonomy this Government took over the assets and liabilities in connexion with the transactions under debt and deposit heads which are of a provincial nature. The net balance of these heads on 31st March, 1937, was 425 lakhs. Of this amount the Government took 55 lakhs in the form of cash in treasuries and sub-treasuries and credit at the Reserve Bank. The balance of 370 lakhs was utilized in part-payment of the provincial debt. The remaining debt of 25,77 lakhs has been consolidated and is to be repaid in 45 years by equated instalments of 61,61, payable half-yearly on 7th August and 7th February every year. The interest portion of the equated instalments during 1938-39 amounts to 1,01,43,.

14. *Interest on Unfunded Debt—Special Loans—Interest on loans from the late King of Oudh—Charity Fund*—King Nasiruddin Haider of Oudh under the terms of an agreement with the British Government, dated the 12th December, 1833, gave a sum of 3,00, to the British Government. This amount now forms a Fund, which vests in the Treasurer of Charitable Endowments and carries interest at the rate of 4 per cent. per annum. The interest amounting to 12, a year is utilized for charitable purposes. Since relief of the poor, charities and charitable institutions and endowments are provincial subjects under provincial autonomy the assets and liabilities of the Fund have been taken over by this Government and a provision of 12, recurring has been made in the budget for payment of interest.

15. *Interest on other Special Loans—Interest on loan from Raja Kali Shankar Ghoshal*—The Governor General in Council received from Raja Kali Shankar Ghoshal on 23rd February, 1826, a sum of 48, and promised to pay Rs. 200 per mensem, i.e. Rs. 2,400 per annum to the trustees of an asylum for the blind and destitute at Benares. The assets and liabilities pertaining to this have also been taken over by this Government. For this purpose an amount of Rs. 2,400 recurring has been provided in the budget.

16. *State Provident Funds*—Provident Funds of the officers under the administrative control of this Government have also become provincial; hence interest payable on the deposits in the various provident funds is a provincial charge. This is estimated to be 13,26,.

17. *Deduct entries*—These represent the interest charges which are debited to commercial departments and the major heads "50—Civil Works" and "55—Superannuation Allowances and Pensions." The commercial departments bear the interest charges on the capital invested in those departments.

The debit to "50—Civil Works" is in regard to the interest charges on that part of the expenditure on the Road Programme which is financed from loan funds. Under a Resolution of the Government of India on the Central Road Development Fund such borrowings can be amortized from the annual grants made to Provincial Governments from the Fund.

The interest charged to "55—Superannuation Allowances and Pensions" represents the interest portion of the equated payments on account of loans taken for the purpose of commutation of pensions.

CHARGED APPROPRIATION

Reduction or Avoidance of Debt

.he entries under sub-heads F and G relate to account adjustments and are explained in paragraphs 8 and 9. The other items are :

A—Reduction or Avoidance of Debt—

(i) Sinking Fund for the 5 per cent. United Provinces Loan, 1944	19,00,
(ii) Sinking Fund for the 3 per cent. United Provinces Loan, 1961—66	2,55,
(iii) Sinking Fund for the 3 per cent. United Provinces Loan, 1952	1,59,
B—Sinking Fund Investment Account—	
5 per cent. United Provinces Loan, 1944 ..	19,00,
C—Permanent Debt Discharged—	
(i) 3 per cent. United Provinces Loan, 1961—66	2,62,
(ii) 3 per cent. United Provinces Loan, 1952 ..	1,61,
(iii) United Provinces Development Loan ..	10,
E—Repayment of Loans from the Central Government	21,78,

2. *Items A (i) and B*—The terms of the United Provinces Loan, 1944, raised in 1932 provided that for the purpose of providing a sinking fund for the complete repayment of the loan on October 1, 1944, the Government will set aside in each financial year, from April 1, 1933, a sum of 14 lakhs in each of the first three years, of 19 lakhs in each of the next three years and in each of the last six years one-sixth of the balance of the loan (i.e. the total loan less the sums set aside in the first six years). The amounts set aside are invested in securities of the Government of India and the interest accruing on such investments is credited, as it is realized, to the revenues of the province.

3. The accounting procedure in this connexion is as follows :

The sum of 19,00, due for credit to the Sinking Fund is provided out of the general revenues of the province by debit to the head "23—Appropriation for reduction or avoidance of debt—(i) Sinking Fund" and credit to the head "Sinking Fund—Appropriation for reduction or avoidance of debt" under Deposit heads. The amount when invested is debited to the Deposit head "Sinking Fund—Sinking Fund investment account." The credit in the Sinking Fund account is thus counterbalanced by the debit under the Sinking Fund Investment account. The assets in the hand of the Government for repayment of the loan are the securities purchased. The entries A (i) and B are, therefore, not independent but co-related.

4. *Items A (ii) and C (i)*—In 1936 the Government raised a loan of 2,04,02, in the open market. It was laid down in the prospectus that for the purposes of providing funds for the purchase of promissory notes for cancellation whenever the market price falls below the issue price the Government will set aside from their revenues in each financial year, commencing from the year 1937-38 a sum equal to 1¼ per cent.

of the total amount of the loan. Accordingly a sum of 2,55, has been provided from the revenues by debit to the head " 23—Appropriation for reduction or avoidance of debt—(i) Sinking Fund " and credit to the Deposit head " Sinking Fund—Appropriation for reduction or avoidance of debt". Since the market price of the bonds is below par the amount of 2,55, will be used to purchase securities cancelling the debt to the extent of the face-value of the bonds so purchased. The latter figure is estimated to be 2,62,.

5. *Items A (iii) and C (ii)*—A loan of 1,05,86, was raised in the open market in 1937. The prospectus of the loan provided that for the purpose of providing funds for purchasing promissory notes for cancellation whenever the market price falls below the issue price the Government will set aside from their revenues in each financial year, commencing from the financial year 1938-39, a sum equal to 1½ per cent. of the total amount (nominal value) of the loan. Accordingly a sum of 1,59, has been provided from the revenues by debit to the head " 23—Appropriation for reduction or avoidance of debt—(i) Sinking Fund " and credit to the Deposit head " Sinking Fund—Appropriation for reduction or avoidance of debt." Since the market price of the bonds is below par the amount of 1,59, will be used to purchase securities cancelling the debt to the extent of the face-value of the bonds so purchased. The latter figure is estimated to be 1,61,.

6. *Item C (iii)*—The 6 per cent. United Provinces Development Loan taken in 1921 was discharged in 1932. But there are still bonds of the value of 1,15, which are outstanding for repayment. A provision of 10, has, therefore, been made for bonds which are likely to be presented for repayment during the course of the year. The amount will however not be charged to the revenue head " 23—Appropriation for reduction or avoidance of debt " but debited direct to the head " N—Public Debt—Permanent Debt—Loans not bearing interest."

7. *Item E*—The Provincial Loans Fund which was financed by the Government of India was closed with effect from the closing of the accounts for 1936-37. The total amount of the outstanding loans taken by this Government from the Fund, including the pre-Reform debt amounted to 29,47 lakhs on March 31, 1937. On the introduction of Provincial Autonomy the Government have taken over the assets and liabilities of the items under Debt and Deposit heads which are of a provincial nature. The balance of these items on March 31, 1937, amounted to 4,25 lakhs. Of this amount, this Government took 55 lakhs in the form of cash in treasuries and credit at the Reserve Bank on April 1, 1937, and the balance of 3,70 lakhs was utilized in part payment of the provincial debt to the Government of India. The remaining debt of 25,77 lakhs has been consolidated and is to be repaid in 45 years by equated instalments of 61,61, payable half-yearly on August 7 and February 7 every year. The capital repayment portion of these instalments during 1938-39 amounts to 21,78,.

8. *F—Deduct—Debits to other heads*—" Payments of commuted value of pensions " and " Payments to retrenched personnel " are not in the first instance met from Revenue but financed from Capital. The debt charges (both Capital repayment and interest) on the amount spent on commutation of pensions are ultimately charged to Revenue by debit to head " 55—Superannuation Allowances and Pensions " in fifteen years ; and the amount of gratuity paid to retrenched personnel by debits to head " 63—Extraordinary charges " in five years. In the budget all the debt redemption charges are, however, shown at one place under " Reduction or Avoidance of Debt." Since revenue has already been debited for redemption of the debt incurred by commutation of pensions and payments to retrenched personnel under the head " 55—Superannuation allowances and pensions " (4,56,) and " 63—Extraordinary charges " (20,), it is necessary to show a corresponding reduction of 4,76, under " 23—Appropriation for Reduction or avoidance of debt."

9. *G—Debits to* (1) 23—*Appropriation for Reduction of Debt,* (2) *Famine Relief Fund and* (3) *Central Road Development Account*—The United Provinces Famine Relief Fund Act, 1936, permits the utilization of the amount in the Fund in excess of 55,00, to meet the debt charges. After meeting the expenditure on famine relief and other operations it is estimated that the balance in the Fund will exceed the statutory limit of 55,00, by 1,18,. Of this amount 1,00, will be utilized in liquidating provincial debt.

The amortization charges of the loans taken for the road development programme are debitable to the Central Road Development Account. It is expected that during 1937–38 expenditure of 14 lakhs will be incurred on road development which will be financed from the proceeds of 3 per cent United Provinces Loan, 1952. The capital repayment charges of this sum during 1938–39 will amount to 82, and will be debited to the " Central Road Development Account."

The balance of the amount required for sinking funds and payment to the Government of India, i.e. 19,00, +2,55, +1,59, +21,78, —4,76, —1,00, —82, =38,34, will be charged to the provincial revenues under the head " 23—Appropriation for reduction of debt."

GRANT No. 10

Department of General Administration

The total estimate is 1,44,87, as against 1,47,46, in 1937-38, a decrease of 2,59, which is the result of the following variations :

A—Head of Province, Executive Council and Ministers	—85,
B—Legislative Bodies	+72,
C—Secretariat and Headquarters establishment ..	+84,
D—Commissioners	—19,
E—District Administration	—2,71,
F—Miscellaneous	—9,
G—Charges in England	—25,
H—Works	—6,
Net ..	—2,59,

The variations under each of the above sub-heads are explained below :

A—Head of Province, etc.

2. The decrease of 85, is made up of—

(i) His Excellency's staff and household, contract allowance and tour expenses	—17,
(ii) Executive Council	—14,
(iii) Ministers	—51,
(iv) His Excellency's Secretarial staff	—3,
Total ..	—85,

(i) *His Excellency's staff, etc.*—Of the total decrease of 17, —4, occurs under maintenance charges of furniture. The maximum amount prescribed for this purpose by the Governors' Allowances and Privileges Order in Council is Rs.14,500 *plus* the unspent balance of previous years. The estimate for 1937-38 is 19, including the unspent balance of 1936-37. As against this, the estimate for the budget year is 15, only, including a small unspent balance anticipated in 1937-38. A decrease of 2, occurs under " Contract allowance ", of 9, under " Tour expenses " and 2, under other minor items as the estimates have been framed with a view to keep down expenditure as far as is practicable.

(ii) *Executive Council* (—14,).—There is no estimate under this head. The provision of 14, in 1937-38 was made for disbursement of claims in respect of 1936-37.

(iii) *Ministers* (—51,).—The decrease is due to the omission of provision for the pay of the pre-Autonomy Ministers for March, 1937 drawn in April, 1937 (—11,) ; exclusion of the non-recurring provision of 26, for purchase of motor cars for the Hon'ble Ministers set off in

part by an increase of 2, on account of the provision for insurance charges of those cars (—24,); omission of provision for the pay drawn by the Minority Ministry from the beginning of April, 1937 to the middle of July, 1937 (—60,). These decreases are partly set off by an increase of 44, due to provision for the full year for the pay and allowances of the Hon'ble Ministers and Parliamentary Secretaries as against provision for only a part of the year in the budget of 1937-38.

(iv) *His Excellency's Secretarial staff* (—3,).—The decrease is due to the omission of the non-recurring provision of 6, for the purchase of furniture, a reduction of 2, in the provision for travelling and house-rent allowances on the basis of the trend of expenditure during 1937-38 set off in part by an increase of 3, in the provision for Secretary's pay on account of provision having been made for a full twelve months as against provision for eleven months in 1937-38 and an increase of 2, in telephone charges on the basis of requirements.

B—LEGISLATIVE BODIES

3. The increase of 72, is the result of the following variations :

(*a*) Legislative Council	..	..	+10,
(*b*) Legislative Assembly	..	..	+92,
(*c*) Election for Legislature	..	..	—30,
	Net	..	+72,

(*a*) *Legislative Council* (+10,).—The increase is the result of the following variations :

+3, Under "Pay of President and Deputy President" due to provision for full twelve months as against provision for only seven months in 1937-38.

—5, Due to omission of provision for Secretary's pay. The official, who is also an Assistant Secretary to Government, draws pay from the Secretariat budget.

—2, In the provision for pay of establishment due to the fact that certain clerks and servants draw pay from the Secretariat budget. It has been decided that only those officials who exclusively do the Council work should be paid from the Council estimates while officials who do both the Council work and the Secretariat work should be paid from the Secretariat estimates.

+12, In the provision for travelling allowance due to provision having been made for full twelve months as against a part of the year only in 1937-38.

+2, Due to provision for allowance to reporters and an increase in the provision for contingencies to allow for the requirements of the full year.

+10,

(*b*) *Legislative Assembly* (+92,).—The increase is the result of +2, being new provision for translators proposed to be employed to translate the debates; +15, under "Reporters" due to the proposal to supplement the present existing staff which has been found to be inadequate, +75, under "Travelling allowance" due to provision having been made for the full year as against provision for a part of the year only in 1937-38, +3, under "Purchase of books and library equipment" to meet the increasing demand for new books in the Assembly library and other increases mainly due to provision for the full year set off by minor decreases on the basis of requirements.

(*c*) *Election for Legislature* (—30,).—The decrease is due to —8, in the provision for election to Provincial Legislature, the amount of 4, left in the budget being sufficient for any bye-elections in the budget year; —37, due to the omission of provision for election commissions partly set off by +15, being new provision to meet the cost of elections to the Central Legislature which are anticipated to take place in the budget year; the cost on this account is recoverable from the Government of India and an equal amount has been taken on the receipts side under the head "XLVI—Miscellaneous."

C—SECRETARIAT AND HEADQUARTERS ESTABLISHMENT

4. The increase of 84, is the result of the following variations :

(*a*) General Secretariat including provision for measures to suppress corruption	+70,
(*b*) Inspector of offices	—1,
(*c*) Board of Revenue	+5,
(*d*) Local Fund Audit establishment	+2,
(*e*) Public Service Commission	+9,
Rounding	—1,
Net ..	+84,

(*a*) *General Secretariat, etc.* (+70,).—The increase is the result of the following variations :

—27, Under "Pay of officers." This is made up of decreases amounting to 72, partly countered by increases amounting to 45, leaving —27, as the net decrease. The more important of the decreases are —19, under "Officers on special duty" on the basis of anticipated requirements, —13, due to omission of provision for Reforms Commissioner, —20, in the provision for the pay of Director, Rural Development and —9, in that for the pay of Director of Public Information. The more noteworthy increases are +32, under "Other Secretaries" on account of the inclusion of provision for an additional Secretary for the Public Works Department and accrual of annual increments and +7, under "Assistant Secretaries" to allow for the temporary post of Assistant Secretary in the Judicial Department.

+10, Under "Pay of establishment" due to an increase of 24, in the provision for temporary establishment on the basis of increasing requirements on account of increase in work set off in part by a decrease of 14, under assistants and clerks due to new appointments on reduced scales of pay. Provision for making permanent one of the posts of temporary stenographer has also been included under the latter head; the permanent retention of this post is necessary on account of the increase in the number of officers.

+24, Under "Allowances and honoraria" (+11,) and "Contingencies" (+13,) on the basis of past actuals and anticipated future requirements.

+20, Due to omission of the lump cut on account of the amalgamation of the Newspaper and Publicity Departments, the anticipated saving having been accounted for in the Secretariat estimates.

+43, Due to transfer of provision for "Measures to suppress corruption" from the head "District Administration" to the present head as being the more appropriate classification. The real increase under "Measures to suppress corruption" is 33, and is due to provision having been made for the full year in accordance with the sanctioned staff as exhibited in the grant.

+70,

(*b*) *Inspector of offices* (—1,).—The decrease is mainly due to change in personnel of inspectors.

(*c*) *Board of Revenue* (+5,).—The rise is mainly due to a new provision of 3, for a special officer in the Board's office appointed for a few months to overhaul certain important records which at present are in a very unsatisfactory condition, and +4, under temporary establishment, provision under this head having been made for the staff sanctioned for the special officer and other temporary staff sanctioned for the Board's office due to increase in work, partly set off by minor variations.

(*d*) *Local Fund Audit establishment* (+2,).—The increase is the result of +2, under "Auditors and clerks" due to accrual of annual increments and +4, under "Travelling allowance" on the basis of past actuals after making allowance for the reduced travelling allowance rates, set off in part by minor decreases on the basis of requirements.

(*e*) *Public Service Commission* (+9,).—The increase is mainly due to provision having been made for the full year for the pay of the officers and staff after allowing for annual increments and an increase of 11, under examination charges on the basis of anticipated requirements set off in part by decreases due to minor variations and omission of non-recurring amounts. The increase under examtiinaon charges

will be counterbalanced by an increase in examination fees on the receipts side. The new provision of Rs.368 is for appointing a stationery clerk and form-keeper on a permanent basis, the post being necessary for the maintenance of a proper account of the blank forms and answer-books and for doing other connected work.

D—COMMISSIONERS

5. The decrease of 19, occurs wholly under " (*a*) Main office " and is made up of —3, under pay of officers, —5, under clerks, —4, under leave salary of establishment, —2, under travelling allowance, and —5, under purchase of tents, all based on requirements or past actuals.

E—DISTRICT ADMINISTRATION

6. The decrease of 2,71, is the result of the following variations :

(*a*) General establishments	—2,73,
(*b*) Sub-Divisional establishments	+11,
(*c*) Other establishments	—9,
	—2,71,

(*a*) *General establishments* (—2,73,)—The decrease is made up of—

—1,05, Under pay of officers due mainly to retirement of senior officers and appointment of junior ones in these vacancies and in leave and other arrangements. The increase of 10, under " District officers (Charged)" is partly due to a small increase in the number of " charged " officers anticipated to hold office during the budget year and partly to annual increments. The other increase of 1, under " Special treasury officers " is due to an increase in the number of such officers in accordance with the scheme of specialized treasury administration. This is more than set off by a corresponding reduction in the cadre of Deputy Collectors.

—21, Under pay of establishment, due partly to reduction of certain posts as a result of the abolition of Jhansi Commissionership, partly to transfer of provision for a few temporary posts entertained in connexion with motor vehicles work to the major head " 12—Charges on account of Motor Vehicles Acts " and partly to new appointments on lower rates of pay set off to some extent by annual increments. The estimate under " Clerks " includes provision for the permanent retention of a temporary post of clerk in the Bulandshahr treasury and another temporary post in the office of the Deputy Commissioner, Garhwal, the permanent retention of these posts being necessary on account of the inadequacy of the existing permanent staff.

—61, Under allowances and honoraria, the bulk of the decrease being due to lesser provision for travelling allowance partly in view of the reduced rates and partly because Government intend issuing orders restricting touring to some extent. The reduction of 10, under " Diet money to complainants and witnesses " is based on past actuals.

—86, Under contingencies made up of —27, under tour charges, —55, under purchase of tents, —6, under purchase and repair of typewriters and —5, under Panchayat officers' contingencies, all based on probable requirements set off in part by other minor variations, which are also based on requirements, the more important of the increases being +5, under purchase of water-marked paper by public prosecutors and Government pleaders. The new item of Rs.350 is for the purchase of a typewriter needed for the office of the Sub-Divisional Officer, Karwi, district Banda.

—2,73,

(*b*) *Sub-Divisional establishment* (+11,)—The increase is made up of +10, under pay of establishment and +1, under allowances and honoraria, both based on past actuals or anticipated future requirements. In view of the high actuals of past years no reduction has been possible in the normal allotment of 79, for travelling allowance.

(*c*) *Other establishments* (—9,)—The decrease is due to —10, on account of the transfer of provision for measures to suppress corruption to the Secretariat budget as explained in paragraph 4 above, partly set off by an increase of 1, under " Administration of Sugarcane Act and Rules " on the basis of requirements. It may be explained that the expenditure on the administration of sugarcane law is met from the grant made by the Government of India out of the Sugar Excise Fund and accordingly the above increase does not constitute a real addition to expenditure from provincial revenues.

F—MISCELLANEOUS

7. The decrease of 9, is the result of the following variations :

(i) Court of Wards	—16,
(ii) Other private estates under Government management	+7,
	—9,

(i) *Court of Wards* (—16,)—Of the decrease, —3, occurs under " Headquarters " due to change in the incumbency of the office of President, —2, under " Commissioners' offices " on the basis of requirements and —10, under " District offices " due mainly to the separation of provision for expenditure on the administration of

attached and leased estates under the management of Government through the Board of Revenue, provision on this account having been exhibited under a new head as at (ii) above. The Court of Wards have no jurisdiction over these estates and the object of separating the budget provision is to bring it into accord with administrative responsibility.

(ii) *Other private estates, etc.* (+7,)—As explained above, this is a newly-opened head, and the provision made herein is met by a corresponding decrease under item (i).

G—CHARGES IN ENGLAND

8. The decrease of 25, is due to lesser provision for leave salaries (—36,) partly countered by minor increases (+11,) based on requirements or trend of actuals of past years. The amount for leave salaries depends on the number of officers likely to be on leave in England and the budget provision is based on anticipated requirements on this account.

H—WORKS

9. The decrease of 6, is made up of —2, under " Petty works—Commissioners " on the basis of past actuals and —4, under " Maintenance and repairs—District Administration " on the basis of requirements.

GRANT No. 11

Administration of Justice

The total estimate is 71,22, as against 71,41, in 1937-38, a fall of 19, which is the result of the following variations :

(1) High Court	—38,
(2) Chief Court	—20,
(3) Advocate General	+4,
(4) Legal Remembrancer and Government Advocates	—17,
(5) Civil and Sessions Courts	+7,
(6) Charges in England	+48,
(7) Works	—4,
Rounding	+1,
Net ..	—19,

These variations are explained below :

(1) High Court

2. The reasons for the decrease of 38, are as follows :

—37, due to the fact that a larger number of Hon'ble Judges intend to draw vacation pay in England. For this reason there is a corresponding increase in the provision under " Charges in England ".

+3, due to increase in the provision for the pay of the Registrar based on the pay drawn by the present incumbent and a small increase in the provision for Assistant Registrar's pay to allow for increments.

—4, being the decrease in the provision for pay of establishment due to new appointments on reduced scales of pay and to the reversion from old rates to new rates of the staff of the two Additional Judges made permanent with effect from 1937-38.

—38,

(2) Chief Court

3. The decrease of 20, is the result of the following variations :

—8, due to the fact that the Hon'ble the Chief Judge is likely to draw his vacation pay in England.

+1, due to inclusion of transit pay of two Judges in the budget year as against that for one Judge in 1937-38.

—8, being decrease in the provision for leave salary of officers on the basis of anticipated requirements.

—3, in the provision for pay of establishment due to retirement of senior men and promotion of juniors on lower

rates, appointment of new entrants on revised rates of pay and reduction in the amount of allowance to Chief Judge's stenographer, partly set off by annual increments.

—1, due to reduction in travelling allowance rates.

—1, on account of the omission of non-recurring provision for typewriters.

—20,

(3) Advocate General

4. The increase of 4, is due to provision having been made for the full twelve months as against provision for part of the year in 1937-38.

(4) Legal Remembrancer and Government Advocates

5. The decrease of 17, is the result of the following variations:

—11, in the provision for pay of Crown Counsel in the High Court due to reduction in pay rates (—6,) and in the provision for Deputy Legal Remembrancer's pay with reference to the incumbent's pay (—5,).

+2, being the increase in the provision for travelling allowance on the basis of requirements of the budget year arrived at after taking into account the reduced travelling allowance rates.

—9, due to decrease in the provision for fees to Government pleaders in criminal cases (—10,) partly set off by higher provision for fees in civil suits (+1,), both on the basis of past actuals.

+1, mainly due to provision for replacement of typewriters in the office of the Government Advocate, High Court.

—17,

(5) Civil and Sessions Court.

6. The increase of 7, is the result of the following variations :

(i) District and Sessions Judges	—54,
(ii) Civil Judges	+7,
(iii) Munsifs	+58,
(iv) Record room charges	—3,
Rounding	—1,
	+7,

(i) *District and Sessions Judges*—The decrease of 54, is due to reductions in the amounts for pay of officers (—22,), pay of establishment (—1,), diet to witnesses and assessors (—25,) and contingencies (—6,) all based on requirements and past actuals. Under "Contingencies" there occurs a new item of Rs.350 for the purchase of a typewriter needed for the Munsif's court at Sahaswan in the Budaun district.

(ii) *Civil Judges*—The increase of 7, is due to +5, in the provision for leave salary of establishment on the basis of past actuals and +2, in the provision for officers and establishment of temporary courts on the basis of anticipated requirements.

(iii) *Munsifs*—The increase of 58, is the result of the following variations :

6+6, in the provision for pay of officers on the basis of past actuals.

+16, due to the omission of the lump deduction made in 1937-38. This restoration is more than met by decreases under the heads mentioned below on the basis of past actuals.

—5, in the provision for temporary courts on the basis of anticipated requirements.

—6, in the provision for clerks and apprentices on the basis of past actuals. The new provision of Rs.550 is for the posts of a clerk and a copyist which are necessary for the Munsifi at Bansi in the Gorakhpur district which is a second class Munsifi but has the staff of a third class Munsifi at present.

—10, under " Servants " and " Honorary Munsifs' servants " on the basis of past actuals.

—3, under " Extra establishment for temporary courts " on the basis of anticipated requirements.

+58,

(iv) *Record room charges*—The decrease of 3, is due to lesser provision for pay of permanent and temporary establishment on the basis of requirements.

(6) Charges in England

7. The increase of 48, is due to larger provision for leave salary and deputation pay to be drawn in England. The amount of leave salaries depends on the number of officers on or expected to be on leave in England. A larger number of officers, particularly Hon'ble Judges of the High and Chief Courts, will draw their salary in England while on leave or vacation. The increase under the above head is to some extent set off by lower provision for sterling overseas pay (—6,) due to lesser number of officers likely to draw that pay in England.

(7) Works

8. The decrease of 4, is due to omission of certain non-recurring items and a small reduction as a measure of economy in the lump provision at the disposal of the Chief Court for petty works of civil and sessions courts partly set off by an increase of 3, due to inclusion of provision for the extension of the record room attached to the District Judge's Court, Rae Bareli. The extension is necessary as no further accommodation is available for future records in the existing building.

GRANT No. 12

Jails and Convict Settlements

The total demand amounts to 31,35, as compared with 30,88, in 1937-38, and is thus 47, higher. The estimate is based on the assumption that the jail population will be normal. Government are, however, taking measures to effect a permanent reduction in the population. As a result, the estimate of 31,35, will yield savings which will be utilized for expenditure in connexion with certain measures of jail reform which are outlined in the annexure.

2. The increase of 47, is distributed as under :

Superintendence	—1,
Central Jails	+16,
Juvenile Jail	+1,
Lock-ups	+17,
Charges for reformation of criminal tribes ..	+14,
Jail manufactures	—12,
Charges in England	+7,
Works	+5,
Net total ..	+47,

The principal variations by sub-heads are explained below.

(a) Superintendence

3. Taking voted and "charged" items together, this sub-head exhibits a decrease of Rs.563. Accrual of annual increment in the pay of the Inspector General (+Rs. 641), posting of new incumbents on lower rates of pay (—Rs. 1, 529), creation of a new post of stenographer to the Inspector General, the need for which has been actually felt for some years (+Rs. 775) and a reduction in travelling allowance charges caused by the introduction of the revised rates (—Rs. 450) account for the net decrease of Rs.563.

(b) Central Jails

4. There is a net increase of 16, made up of an increase of 32, under voted, and a decrease of 16, under "charged ".

(*i*) *Voted*—The changes are :

Pay of officers	+10,
Pay of establishment	+5,
Allowances and hono-aria	—2,
Contingencies	+19,
	+32,

Pay of officers—The increase is mainly due to the posting of a non-I.M.S. superintendent in the Fatehgarh Jail.

Pay of establishment—Accrual of annual increments, changes in personnel and the recruitment of new hands on revised scales of pay have resulted in a net increase of 5,.

Allowances and honoraria—The decrease of 2, occurs in the provision for travelling allowance and transport charges of prisoners on the basis of past actuals and anticipated requirements.

Contingencies—The increase is mainly due to the following variations:

+19, under dietary charges, based on the normal jail population and the prevailing price of grain. If savings accrue in consequence of the contemplated reduction in the population, they will be made available for expenditure on jail reforms ;

+2, under sanitation charges, due to the cost of water supply in the Agra Central Prison based on requirements ;

—2, miscellaneous charges, the provision having been reduced to the minimum requirements.

The variations under other items are minor and call for no explanation.

(*ii*) *Charged*—The decrease of 16, is due to the reduction in the number of I.M.S. superintendents from 6 to 5 in consequence of the appointment of a voted officer in the Fatehgarh Jail.

(*c*) *District Jails*

5. *Pay of officers*—There occurs a decrease of 4, under voted and an equal increase under "charged", due partly to accrual of increments and partly to the reclassification of jails, with reference to the number of inmates, necessitating variations in the amount of superintendents' allowances.

Pay of establishment— A sum of 2, less has been provided on account of changes in personnel and the appointment of new incumbents on lower rates of pay.

Allowances and honoraria—This shows an increase of 1, which occurs in the provision for travelling allowance, based on anticipated requirements.

Contingencies—The total provision is practically the same as in the previous year. This has been brought about by the following variations :

+5, under dietary charges, based on the normal jail population and prevailing price of grain ;

—3, under hospital, clothing and bedding charges, in consequence of the recent reduction in jail population;

+1, under sanitation charges, due to enhanced rates of water supply in certain jails ;

—3, in the provision for miscellaneous charges, based on requirements.

(*d*) *Juvenile Jails*

6. A sum of 1, more has been provided under this sub-head, the main increase occurring in the provision for dietary charges due to high price of grain. The variations under other items in this sub-head are inconsequential and call for no remarks.

(e) Lock-ups

7. The increase of 17, under this sub-head occurs principally in the provision for dietary charges based on the normal jail population and the higher prices of grain.

(f) Charges for Police Custody

8. There occurs a decrease of 1, which is based on past actuals.

(g) Charges for reformation of Criminal Tribes

9. The total exhibits a rise of 14, made up of an extra lump provision of 25, for improvement of criminal tribes settlements, and a reduction of 11, in consequence of the abolition of the criminal tribes settlement at Bareilly and the criminal tribes school at Rura in Cawnpore.

Jail Manufacture

10. There is a decrease of 12, which occurs in the provision for purchase of raw materials, based on requirements.

Charges in England

11. A sum of 7, more has been provided for leave salaries payable in England, based on the anticipated leave programme.

Works

12. The provision under this sub-head has been increased by 5, for completion of certain works which have become necessary in consequence of the abolition of the criminal tribes settlement at Bareilly and the school at Rura.

ANNEXURE

Proposed measures of Jail Reform to be met from savings in the Jail Budget

	Recurring	Non-recurring
	Rs.	Rs.
1. Elimination of certain forms of labour in Jails	18,000	15,000
2. Classification of prisoners	Nil	6,000
3. Jail Industries	10,000	10,000
4. Industrial Superintendent	6,000	Nil
5. Industrial Show Room	1,700	3,000
6. Educational Instruction	5,000	Nil
7. Games	2,000	Nil
8. Magic lantern	1,000	1,340
9. Supply of tobacco	24,000	Nil
10. Supply of third blanket	Nil	36,000
11. Supply of one *pyjama*	1,000	Nil
12. Pay of one sub-overseer	1,000	Nil
13. Contribution to United Provinces Discharged Prisoners' Aid Society ..	3,500	Nil
14. Training School	6,000	40,000
Total ..	79,200	1,11,340
GRAND TOTAL ..	1,90,540	
Contribution from Discharged Prisoners' Aid Fund towards item 14		15,000
		1,75,540

15. *Receipts.*

By sale of the sites of the following District Jails—

Allahabad, Benares, Mirzapur, Bulandshahr and Lalitpur	10,00,000

16. *Expenditure.*

1. Building Borstal Institution	7,50,000
2. Equipment	1,00,000
3. Lock-ups at Allahabad, Mirzapur and Bulandshahr	1,50,000
Total ..	10,00,000

N.B.—Explanatory notes for all items are as under :—

Explanatory Notes

(The following items make provision for some of the proposal recommended for adoption by the United Provinces Jails Reforms Committee, 1938).

1. *Elimination of certain forms of labour.*

Recurring	*Non-recuriing*
Rs.	Rs.
18,000	15,000

Explanation—This provision is made with a view to eliminate certain forms of manual labour by prisoners like oil-mills, *chursa*, etc. On a rough calculation jails will have to purchase about 300 additional animals whose cost will be about Rs.15,000 at Rs.100 per pair. The cost of the upkeep will require an additional expense of about Rs.5 per animal per month, which will work out at Rs.18,000.

2. *Classification of prisoners.*

Recurring	*Non-recurring*
Rs.	Rs.
Nil.	6,000

Explanation—The recommendation of the Indian Jails Committee of 1919 and the United Provinces Jails Enquiry Committee of 1929, about concentration of Habituals and Casuals in different jails was approved by the Committee. This recommendation will involve increased cost of transportation of prisoners and will probably cost Rs.6,000.

3. *Jail Industries.*

Recurring	*Non-recurring*
Rs.	Rs.
10,000	10,000

Explanation—The Director of Industries was kind enough to depute two officers of his department, Mr. H. N. Sapru, Divisional Superintendent of Industries, and Mr. B. P. Agarwala, Assistant Stores Purchase Officer, who have made a survey of Jail Industries and submitted their report. If their recommendations are accepted, we will have to incur a non-recurring expenditure of Rs.50,800 and a recurring annual expenditure of Rs.49,288. It is expected that if the recommendations are adopted the Jail Department, through its organized industry, is bound not only to recover this amount but to bring in substantial profits every year. For the present, however, the experiment is to be made in only one Central Jail and therefore it is expected that it will involve a recurring and non-recurring expenditure of Rs.10,000 respectively.

4. *Industrial Superintendent.*

Recurring	*Non-recurring*
Rs.	Rs.
6,000	Nil.

Explanation—To give effect to the scheme it has been proposed to appoint an industrial superintendent for jails to look after the industries instead of their being looked after, as at present, by people who have no technical knowledge. The maximum pay including any special pay will be Rs.500 per mensem. The cost will, therefore, work out at Rs.6,000 per annum.

5. *Industrial Show Room.*

Recurring	*Non-recurring*
Rs.	Rs.
1,700	3,000

Explanation—It is proposed to open a show room at Lucknow, possibly in conjunction with the Arts and Crafts Emporium, in which the manufactures of the Jail Department will be displayed and orders booked. The cost may come to Rs.1,700 recurring and Rs.3,000 non-recurring.

6. *Educational Instruction.*

Recurring	*Non-recurring*
Rs.	Rs.
5,000	Nil.

Explanation—It is proposed to appoint two teachers for each Central Prison to introduce adult primary education. The cost will come to Rs.5,000.

7. *Games.*

Recurring	*Non-recurring*
Rs.	Rs.
2,000	Nil.

Explanation—The introduction of games, etc., will involve only small additional expense which will not exceed Rs.2,000 for the six Central Prisons where it is intended to introduce them in the first instance.

8. *Magic Lantern.*

Recurring	*Non-recurring*
Rs.	Rs.
1,000	1,340

Explanation—The arrangement for two magic lanterns will cost as follows :

Equipment Rs.1,340 and pay of technical officer and travel ling allowance for him will work out at Rs.1,000 a year.

9. *Supply of tobacco.*

Recurring	*Non-recurring*
Rs.	Rs.
24,000	Nil.

Explanation—It has been held by all prison administrators that trafficking in tobacco smoking requisites by prisoners is responsible for most of the trouble in jails. An experiment made to supply it to prisoners on behalf of the Government has resulted in reducing trouble and improving discipline. It is proposed that non-smokers may be given *gur* instead of tobacco of the same amount. It is further proposed to give *biris*, tobacco or *gur* only to cost one pice for three days. On that basis the figure comes to Rs.24,000. But it is expected that as soon as tobacco is cultivated in the jails, the figure will

come down appreciably and after a year or two it may not exceed Rs.5,000 a year.

10. *Supply of third blanket.*

Recurring	*Non-recurring*
Rs.	Rs.
Nil.	36,000

Explanation—So far only two blankets are supplied to prisoners, but according to medical opinion they are insufficient for the colder months. It is, therefore, proposed to supply a third blanket, in the first instance, to districts having colder climate. This for 12,000 prisoners will cost Rs.36,000.

11. *Supply of one pyjama.*

Recurring	*Non-recurring*
Rs.	Rs.
1,000	Nil.

Explanation—At present two *jangias* are supplied to every prisoner. In the colder months knee-cap ought to be protected from exposure. Further there has been a demand from the side of Muslims for longer *jangias* for covering their knees at the time of prayers. It is, therefore, proposed to substitute one *jangia* by a *pyjama* and it is expected that this will cost about a thousand rupees.

12. *Sub-overseer.*

Recurring	*Non-recurring*
Rs.	Rs.
1,000	Nil.

Explanation—It is proposed to attach a sub-overseer to the office of the Inspector-General of Prisons. Construction work in jails is at present, from an engineering point of view, not only unsatisfactory but definitely bad. This is due to the fact that such construction has been carried out through the jail staff which cannot be expected to possess the requisite technical knowledge. It is, therefore, proposed to attach a sub-overseer to the Inspector-General's office who will see to this work. The item will cost Rs.1,000.

13. *Contribution to United Provinces Discharged Prisoners' Aid Society.*

Recurring	*Non-recurring*
Rs.	Rs.
3,500	Nil.

Explanation—There was no such society in existence so far in this province. Its importance for the work of after-care need not be emphasized. It is recognized all the world over. There was an item of Rs.1,500 set apart in Jail Budget every year for subsistence of discharged prisoners. The item will be increased by 3,500 and converted into a contribution to Discharged Prisoners' Aid Society.

14. *Training School.*

Recurring	*Non-recurring*
Rs.	Rs.
6,000	40,000

Explanation—It is proposed to open a training school for subordinate jail staff. If any reforms are to be effected in jails, it is, in the first place, essential that the care of criminals should be entrusted

to men who have received technical training in penological methods and the first conclusion that the Indian Jails Committee and the United Provinces Jails Enquiry Committee arrived at was that every prison should have a trained staff. In fact the United Provinces Jails Enquiry Committee of 1929 recommended the opening of a training school at Lucknow. It is proposed to have a head master, one drill master and three part-time lecturers from other departments and three menial staff. Their pay will work out at something like Rs.500 a month or Rs.6,000 a year.

It is also proposed to construct a building for this school which will also accommodate a discharged prisoners' home, so that the prisoners, besides being looked after by the school authorities and students, may also provide human material for study. A sum of Rs.40,000 is deposited under the head of Discharged Prisoner's Aid Fund, and it is proposed to contribute Rs.15,000 out of this fund for the joint building and Rs.25,000 be provided for on behalf of the training school.

15. *Receipts.*

	Rs.
By sale of the sites of the following Districts Jails—Allahabad, Benares Mirzapur and Bulandshahr and Lalitpur	10,00,000

Explanation—The District Jails of Mirzapur, Bulandshahr, Lalitpur, Benares and Allahabad are situated in the very heart of the city and therefore from the prison point of view they do not carry with them the pre-requisites for a suitable site for a jail. Further, with the decrease in the number of prisoners some of the existing jails will become surplus to requirements. Our province has the largest number of jails, i.e. 56 as against 25, the highest in any other province in the country. It is expected that the sale of these sites will bring in Rs.10 lakhs.

16. *Expenditure.*

		Rs.
1.	Building Borstal Institution	7,50,000
2.	Equipment	1,00,000
3.	Lock-ups at Allahabad, Mirzapur and Bulandshahr	1,50,000
	Total ..	10,00,000

Explanation—(1) It is proposed to construct a building for the Borstal Institution at Lucknow as recommended by the Jail Reforms Committee. Establishment of a Borstal Institution has been recommended by both the Indian Jails Committee and the United Provinces Jails Enquiry Committee. The latest principles of prison construction are only conspicuous by their absence in the Jail buildings we have in this province. The main principle for a Borstal Jail is that accommodation should be provided for every prisoner separately, i.e. cellular jails. While every other province has one or more than one jail building on modern lines, we have none, and for a Borstal Institution no other jail can be converted for this purpose, because there is no jail with cellular accommodation. The United Provinces Jails

C—District Executive Force

4. (*a*) *District Police*—This is the main sub-head and shows an increase of 48, under voted and a decrease of 3, under "charged."

Voted—Under pay of officers, there is a decrease of 1, on the basis of pay and increments of the officers to be on duty in the budget year. The provision for pay of establishment has been reduced by 4, which is explained below :

—8, under Executive subordinates, as a result of +2, for a few additional sub-inspectors required in connexion with the Hardwar Kumbh Fair, and —10, on account of a larger lump deduction taken for probable savings ;

—9. under mounted police, due mainly to the reduction in the strength of the force as a result of re-organization schemes ;

+6, under constabulary, due to the inclusion of 10, for extra men to be recruited for the management of the Hardwar Kumbh Fair, and a reduction of 4, on the basis of review of past actuals ;

+7, for appointment of some extra clerks and accountants in certain district police offices.

The estimate for allowances and honoraria has been raised by 28, the bulk of the increase occurring in the provision for travelling allowance on account of the Hardwar Kumbh Fair. A lower provision of 2, has been made for grant of rewards on the basis of probable requirements. Contingent charges rise by 27, noticeable increases appearing under "enlistment charges" for which a sum of 12, more has been provided to cover the cost of recruitment of two batches in the budget year in accordance with the revised system of recruitment of three batches in every two years, and under "non-contract" for which an additional provision of 11, has been made for sundry requirements. The balance of the increase is due to inclusion of provision for maintenance of a ward at the Bhawali Sanatorium for treatment of constables, etc. suffering from tuberculosis.

Charged—The decrease of 3, has been caused by an addition of 4, under pay of officers, based on the pay and increments of the officers expected to be on duty in the budget year, and a reduction of 7, under allowances, distributed as under—

—4, under cost of passages, on the basis of requirements ;

+4, under travelling allowance, on the basis of past actuals after allowing for the effect of reduced rates introduced last year ;

—7, under allowances for purchase of uniforms, etc. based on probable requirements.

(*b*) *Hospital charges*—This head exhibits a small decrease of 2, distributed equally between pay of establishment and contingencies. The variations are inconsequential.

D—Police Training School

5. There is practically no change under "charged." The voted provision shows an increase of 1, made up of a reduction of 1, under

pay of establishment, due to posting of inspectors of different grades, and an addition of 2, under allowances, on the basis of probable requirements.

E—Village Police

6. The budget estimate is higher by 18, as a result of +3, under pay of establishment, mainly on account of additional chaukidars required in connexion with the Hardwar Kumbh Fair and +15, under contingencies, for supply of uniforms to chaukidars. The higher provision has been made on this account in view of the expected rise in the price of woollen cloth.

F—Railway Police

7. This sub-head, taking voted and "charged" items together, shows a decrease of 1, the only noticeable change being in the provision for overhauling and maintenance charges of saloons where this decrease occurs on the basis of requirements.

G—Miscellaneous

8. The budget estimate follows closely the previous year's allotment, requiring no explanation.

H—Transfer to the General Police Fund

9. All moneys paid or recoveries made under sections 13 to 15 and 41 of the Police Act are credited to the receipt side of the Police Budget, but the moneys so credited are transferred to the General Police Fund by debit to the head "H" and credit to the Fund in the deposit section of the Provincial Accounts. For such transfer to the fund in the budget year a sum of 1,28, only as against 1,33, in the previous year, has been provided in this grant. The actual expenditure met out of the fund is accounted for as a direct charge against the fund in the deposit section of the accounts. The estimated expenditure in the budget year amounts to 82, which has been taken in the deposit side of the accounts.

I—Charges in England

10. The estimates, amounting to 3,01, as against 3,36, in 1937-38, representing leave salaries and deputation pay and sterling overseas pay and expenses in connexion with recruitment, have been framed in consultation with the High Commissioner and the Secretary of State for India on the basis of actuals and in consideration of probable requirements.

J—Works

11. The provision for petty works has been reduced by 15, due to the exclusion of a non-recurring provision made in the previous year's budget for the construction of a building at Cawnpore. The allotment for maintenance and repairs is 29, less, the reduction having been made as a measure of economy.

12. A lump deduction of 2,40, as against 1,40, in 1937-38 has been made from the grant on account of savings expected to accrue from the measures of re-organization and economy that are being effected in the Police department. Of this sum 40, has been allotted under "50—Civil Works" (Grant no. 23) for minor construction works necessitated by some of the reorganization schemes. The remaining 2 lakhs represents direct savings.

GRANT No. 14

SCIENTIFIC DEPARTMENTS

The estimates for 1938-39 is Rs.25,409 against a grant of Rs.26,600 for 1937 38, showing a decrease of Rs.1,191 which is the result of the following variations :—

	Rs.
(1) Pay of officers	+550
(2) Pay of establishment	+168
(3) Travelling allowance	—380
(4) Contingencies	—808
(5) Works	—721
Net decrease ..	—1,191

(1) *Pay of officers*—A provision of Rs.5,450 only was made in the budget for 1937-38 on the assumption that the present curator of the Provincial Museum, Lucknow, (pay Rs.500 per mensem) would retire from service and that his successor would draw pay on the revised scale during a part of that year. He has, however, been granted an extension of service, necessitating the full provision of Rs.6,000 in the budget year.

(2) *Pay of establishment*—Accrual of annual increments accounts for the increase of Rs.168 under this primary unit.

(3) *Travelling allowance*—A smaller provision has been made on account of savings expected from the enforcement of the revised rates of travelling allowance.

(4) *Contingencies*—The exclusion of a provision of Rs.508 made in the budget for 1937-38 for the replacement of an old typewriter and clothing of peons, together with a reduction of Rs.300 made in the allotments for ethnographic collection and library charges as a measure of economy, has resulted in a total decrease of Rs.808.

(5) The decrease is due to the omission of the non-recurring provision made in the budget for 1937–38 for installing a lighting conductor in the new building of the Muttra Museum.

GRANT No. 15

Department of Education

The total demand amounts to 2,10,67, as against 2,07,53, in 1937-38, thus showing an increase of 3,14, which is distributed as under :

University Education	—4,
Secondary Education	+1,40,
Primary Education	+58,
Special Education	+16,
General charges	+1,17,
Charges in England	—20,
Works	+7,
Total, increase ..	+3,14,

The estimate includes provision for the following new items which deserve special notice :

(1) Provision for military and physical training ..	+50,
(2) Extra allotment for the education of depressed classes	+50,
(3) Grant to the Harijan Sewak Sangh, Allahabad..	+5,
(4) Building grant to the Harijan Ashram, Allahabad	+5,
(5) Grant to the Seva Samiti Girl Guides ..	+1,
(6) Grant to the Meerut Home for Naik Girls ..	+1,
(7) Extra grant for Naik Sudhar Sabha, Haldwani	+2,
(8) Other miscellaneous new grants	1,00,
Total ..	2,14,

The balance of the increase of 1,00, is mainly due to higher grants earned by various non-government secondary schools under the grant-in-aid rules.

2. Of the total demand of 2,10,67, a sum of 1,87,95, has been provided for expenditure on education of boys and the balance of 22,72, is intended for the education of girls. Expenditure on female education has been exhibited separately in the grant as far as possible.

Variations by sub-heads between the figures for 1937-38 and the budget year are explained below.

University Education

(a) Grants to the Universities

3. The total provision for grants to the Universities is the same as in the previous year. A sum of 3, more has been provided for grant to the Lucknow University for imparting teaching in midwifery, while the grant to the Agra University has been reduced by 3, due to economy in travelling and other charges.

Details of grants are given below :

	Rs.
Allahabad University	
Block grant	7,66,000
Grant for Miscellaneous purposes non-recuring ..	5,000
Total ..	7,71,000
Lucknow University	
Block grant	7,42,419
Pay of government servants on deputation to the University	1,34,515
New grant for teaching in midwifery	2,587
Total ..	8,79,521
Agra University	
Maintenance	27,524
Post-graduate scholarships	8,600
Total ..	36,124

(b) Government Arts Colleges

4. There is a decrease of 6, under this sub-head, made up of a decrease of 7, under pay of officers, due mainly to changes in personnel, and an increase of 1, under contingencies, based on requirements.

(d) Government Professional Colleges

5. Professional colleges consist of (i) the Civil Engineering College at Roorkee, and (ii) Training colleges. It will be convenient to deal with each class separately.

(*i*) *Civil Engineering College*—There is a total decrease of 12, composed of an increase of 17, under voted and a fall of 29, under " charged ". The latter is due to changes in personnel, while the increase in the voted provision has resulted from

+8, under pay of officers, due to changes in personnel ;

—3, under pay of establishment, mainly on account of the reduction in the number of paid apprentice overseers from 34 to 27 ;

+1, under allowances and honoraria, due to the inclusion of provision for honorarium to be granted in connexion with the preparation of College Manuals ;

—6, under contingencies, caused partly by the transfer of 3, to the head " Maintenance and repairs ", and a lower provision of 3, for purchase of machinery tools, based on requirements ;

+17, on account of lower contribution expected to be received from other Governments whose scholars are receiving training in the College.

(ii) *Training colleges*—There occurs an increase of 3, under voted, and of 12, under " charged".

Pay of officers—Voted provision rises by 12, of which an increase of 3, is due to the accrual of increments and the balance is due to the

inclusion of provision for two posts of lecturer transferred from the primary unit, "Pay of establishment." The "charged" provision is higher by 13, due to the pay of the Principal having been provided for the full year instead of for a part only in the previous year.

Pay of establishment—The decrease of 9, here is due to the transfer of provision, as explained above, to the head, "Pay of officers."

Allowances and honoraria—Taking voted and "charged" items together, there is a decrease of 1, on account of the exclusion of provision for cost of passage not required in the budget year.

Contingencies—There is practically no change.

SECONDARY EDUCATION

(a) Intermediate Colleges and High Schools

6. *Male Education*—The "charged" provision is higher by 7, due to provision having been made for the pay of a principal for the full year instead of for a part only in the preceding year. The voted provision shows an increase of 25, which is explained below :

Pay of officers and pay of establishment—The two heads together show an increase of 22, mainly on account of accrual of annual increments. The estimate includes a provision of 1, for eight new compounders to be appointed in connexion with the establishment of central school clinics in eight towns of the Province.

Allowances and honoraria—The provision for the budget year is less by 2, on account of savings expected from the new rates of travelling allowance introduced last year.

Contingencies—Here occurs an increase of 5, as a result of the establishment of the eight new central school clinics referred to above.

7. *Female Education*—There is an increase of 1, due to increments in pay and inclusion of provision for some additional stipends.

(b) Grants to non-Government Secondary Schools

8. A sum of 1,06, more has been provided due partly to the normal increase in the amount of grants earned by the various institutions under the Grant-in-aid Rules and partly to certain schools having been raised to the high school and intermediate standard necessitating the payment to them of larger grants.

Under this sub-head is included a provision of 9,20, for grants to Anglo-Indian and European institutions. Under section 83 of the Government of India Act, 1935, the grant for expenditure relating to the education of the Anglo-Indian and European communities in any province should not fall below the average of the grants made for the benefit of the said communities during the ten financial years ending March 1933. The minimum grant so worked out amounts to Rs.9,16,700 inclusive of the cost of the Inspectorate of European schools. Against this, the amount provided in the Education Budget for 1938–39 stands at Rs.9,59,992 as detailed below :

	Rs.
Grants to institutions	9,20,037
Scholarships	24,860
Inspectorate of European schools	15,095
Total ..	9,59,992

The estimate of 9,60, provided thus exceeds the minimum required by section 83 of the Act.

PRIMARY EDUCATION

(a) Government Schools

9. There is an increase of 19, under this sub-head, which has resulted from the addition of 8, to cover increments in pay and 11, as new provision for opening one training class and three primary teachers' certificate classes and for converting the Etawah Girls' School into a high school.

(b) Grants to non-Government Schools and local bodies

10. There is an increase of 39, made up as follows :

+9, for grants to non-official bodies for expansion of education among the depressed classes;

+50, extra allotment for the education of depressed classes ;

—24, due to the transfer of provision for girls' education to other heads within the grant ;

+4, minor variations.

+39, Net increase.

SPECIAL EDUCATION

(a) Government Schools

11. There is an increase of 8, which is distributed as under :

Training Schools (Boys)	+6,
Training Schools (Girls)	+4,
Reformatory School	—2,
Net increase ..	+8,

The total increase of 10, in the provision under Training schools is due to annual increments and the inclusion of provision for additional stipends. The lower provision for Reformatory School is based on requirements.

(b) Grants to non-Government Schools

12. There is an increase of 8, of which 6, is for extra grants earned by the various institutions under the rules and the balance of 2, represents new provision for grants to the deaf, dumb and blind institutions.

GENERAL CHARGES

13. *Direction*—The budget shows a decrease of 2, being the net result of an increase of 7, under voted and a decrease of 9, under " charged " items.

Voted—Pay of officers—There is an increase of 6, due to annual increments and changes in personnel.

Pay of establishment—A sum of 1, more has been provided mainly to cover annual increments.

Charged—The entire decrease of 9, occurs under pay of officers due to changes in personnel.

14. *Inspection*—The voted charges rise by 31, while the "charged", provision is less by 6. The latter occurs under pay of officers due to changes in personnel. The increase under voted is made up of—

+6, under pay of officers, due to accrual of annual increments;

+17, under pay of establishment, on account of annual increments + (5,) and appointment of 17 additional inspectresses and their peons (+12,);

+7, under allowances, for travelling allowance of the inspectresses referred to above ;

+1, under contingencies, based on requirements.

(c) Scholarships

15. The budget estimate of 2,97, is 2, less than the amount provided for in the previous year. The decrease is based on requirements.

(d) Board of High School and Intermediate Education

16. There is a decrease of 43, which is the result of :

—4, under pay of officers, due to changes in personnel ;

+3, under pay of establishment, due partly to annual increments and party to the inclusion of provision for four new clerks required in the office of the Secretary to the Intermediate Board ;

—42, in the provision for remuneration to examiners on account of steps which Government are taking to reduce the rates.

(e) Registrar of Departmental Examinations

17. The total budget provision under this sub-head shows a rise of 4, which occurs under contingencies in the provision for remuneration to examiners due to the increase in the number of examinees.

(f) Other Miscellaneous charges

18. This head exhibits an increase of 1,36, which is the result of the exclusion of a non-recurring provision made in the previous year's budget (—28,) and the inclusion of provision for the following new items :

Grant to the Harijan Sewak Sangh	5,
Building grant to the Harijan Ashram, Allahabad	5,
Additional grant for Naik Sudhar Sabha, Haldwani	2,
Grant to Meerut Home for Naik Girls	1,
Grant to the Seva Samiti Girl Guides	1,
Provision for military and physical training ..	50,
Other grants	1,00,
Total ..	1,64,

Charges in England

19. The voted provision is less by 2, on account of a lower provision for stores, based on requirements. The "charged" provision shows a decrease of 17, due to a smaller number of officers expected to avail themselves of leave out of India in the budget year.

Works

20. The provision for maintenance and repairs has been increased by 6, based on anticipated requirements.

GRANT No. 16

MEDICAL

The total estimate is 36,41, as against 35,33, in 1937–38, an increase of 1,08, which is the result of the following variations :

A—Medical Establishment	..	..	+13,
B—Hospitals and Dispensaries	..	..	+65,
C—Grants for Medical purposes	..	..	—1,
E—Medical Schools ..	..	..	+1,
F—Mental Hospitals ..	..	..	+28,
G—Chemical Examiner ..	..	..	—6,
H—Charges in England ..	..	..	+11,
I—Works	..	..	—3,
			+1,08,

Of this increase, 50, is accounted for by new items of expenditure as detailed in the list of new items at the beginning of this Part of the Memorandum, 26, being for recurring and 24, for non-recurring expenditure. The more important of these new items are explained along with the headwise variations in the following paragraphs.

A—MEDICAL ESTABLISHMENT

2. The increase of 13, is made up of—

(*a*) Superintendence ..	..	..	+1,
(*b*) District Medical Officers	..	..	+13,
(*c*) Reserve Medical Subordinates ..		..	—1,
	Net	..	+13,

(*a*) *Superintendence* (+1,)—The increase occurs under pay of establishment and is due partly to annual increments and partly to higher provision for leave salary on the basis of past actuals.

(6) *District Medical Officers* (+13,)—The increase is the result of the following variations :

+9, under pay of officers, due mainly to lesser number of officers retiring or proceeding on leave to England in the budget year than in 1937–38, partly set off by savings due to new appointments at lower stages of the time-scale of pay.

+2, under house-rent and other allowances, on the basis of actual requirements according to existing sanction.

+2, under contingencies, due to +1, representing the restoration of a reduction made in the estimates of 1937–38, but which it is not possible to maintain, and +1, for two typewriters needed for the offices of the Civil Surgeons of Hamirpur and Bulandshahr.

(c) *Reserve Medical Subordinates* (—1,)—The decrease occurs under travelling allowance and is due to the reduced rates.

B—HOSPITALS AND DISPENSARIES

3. The increase of 65, is made up of—

(*a*) Medical School Hospital	+1,
(*b*) Other Hospitals and Dispensaries ..	+20,
(*c*) Grants to Hospitals and Dispensaries ..	+14,
(*d*) Contribution to Local Bodies	+3,
(*g*) Grants to the Lucknow University for maintenance of hospitals	+27,
	+65,

(*a*) *Medical School Hospital* (+1,)—The increase occurs partly under allowances and honoraria on the basis of past actuals and partly under contingencies on account of the proposed appointment of four additional female sweepers needed for the Women's Medical School, Agra.

(*b*) *Other Hospitals and Dispensaries* (+20,)—The increase is made up of—

+4, under pay of establishment, due to +8, on account of the appointment of the full nursing staff at the Prince of Wales' Hospital, Cawnpore, partly countered by —4, transferred to the head " Allowances and honoraria" to correct the classification.

+7, under allowances and honoraria, due to +4, transferred from " Pay of establishment " as explained above, and +3, required for the board and uniform allowances to nurses at the Prince of Wales' Hospital, Cawnpore.

+9, under contingencies. Two new items are included under this head, viz.

(1) Rs.3,200 of which Rs.650 is recurring and Rs.2,550 non-recurring, for the purchase of certain articles for the X-ray Department of the Tuberculosis Clinic, Allahabad. The X-ray apparatus has been installed from the donation of Rs.3,000 received from the Silver Jubilee Fund, but a further sum of Rs.2,550 is required to com plete the equipment and Rs.650 for running charges.

(2) Rs.11,980 non-recurring, for the replacement of the old X-ray plant at the Thomason Hospital, Agra.

Rs.15,180

The abovei ncrease of 15, is partly countered by a decrease of 6, which is the result of +7, under "Contract contingencies" due to partial

restoration of a reduction made in the estimates of 1937-38 and insertion of +4, to make up the short provision made in those estimates, —10, under "Stores in India" due to transfer of the amount to the head " Expenditure in England " and —3, under " pay of menials " due to the reorganization of the menial staff of the Prince of Wales' Hospital, Cawnpore.

(c) *Grants to Hospitals and Dispensaries* (+14,)—The increase is made up of—

+3, being new provision for giving grants to the Naini Leper Asylum, Allahabad, and to other similar institutions, if any, for the maintenance of healthy children of leper parents. At present grants to approved leper asylums are given for the maintenance of lepers only, nothing being paid for the maintenance of healthy or cured children of lepers segregated from the lepers. This causes financial embarrassment to the asylums and the management of the Naini Asylum have stressed the need for a grant for the maintenance of healthy or cured children. The demand is reasonable and necessary grants will be given.

+7, being the maintenance grant to the Leper Colony, Zamurradganj, Fyzabad. The colony is being established by the Mission to Lepers, an international institution, devoted to the cause of lepers which already maintains several leper asylums in this province including the one at Naini (Allahabad). The construction of the requisite buildings has commenced with the aid of local subscriptions and a donation of 50, by the Court of Wards, the mission meeting the balance of the cost of buildings and equipment. For recurring charges the Government will, according to their general practice and under a promise given to the Mission, contribute at the usual rate of Rs.6 per adult leper and Rs.3 per child leper per month. Calculated at this rate the grant in the budget year will amount to Rs.7,200 and this amount has been included in the estimates. It may be added that a sum of Rs.1,800 for the above purpose was included in the estimates for 1937–38 and passed by the Assembly, but, as the Colony will not be ready before April 1938, this sum may not be required. It has been ascertained that the Mission does not do any proselytizing work.

+4, in the amount required for grants to dispensaries in rural areas.

(d) *Contribution to Local Bodies* (+3,)—The increase occurs under general recurring grants and is due to higher provision for grants to District Board subsidized dispensaries.

(*g*) *Grants to the Lucknow University for maintenance of hospitals* +27)—The increase is the result of the following variations :

+31, in the grant for the maintenance of the King George's Hospital. Of this 13, is for the following new items :

(i) For replacement of certain old surgical and medical instruments and for the appointment of an electrical *mistri* for the X-ray Department	6,
(ii) For training of Indian nurses	7,
	13,

The balance of the increase is based on the University's requirements.

+4, in the grant for the maintenance of the Tuberculosis Hospital. Of this, +2, is for the cost of junior nurses. At first it was proposed to appoint *dais* or Indian nurses with a view to economy, but *dais* with requisite qualifications are not available. The remaining +2, is based on sanctioned requirements.

—8, in the maintenance grant of the Queen Mary's Hospital based on requirements of the budget year.

C—Grants for medcial purposes

4. The decrease of 1, is the result of the following variations :

—12, under Dufferin Fund to allow for the adjustment of an unspent balance remaining with the Fund.

+3, being a new item for the free treatment of venereal diseases especially among pregnant women, at the Women's and Dufferin hospitals. The yearly cost of medicines for this treatment will be 6, o which one half will be met by Government and the other half by the United Provinces Branch of the Indian Red Cross Society.

—3, under "Medical Council and Board of Examinations" (—1,) and "State Medical Faculty" (—2,) on the basis of requirements in each case.

+9, under "Grants to private practitioners in rural areas" (+6,) and "Grants for Ayurvedic and Unani Colleges and Schools" including a grant of 1, to the Bundelkhand Ayurvedic College, Jhansi (+3,) on the basis of anticipated expenditure during the budget year.

+3, being an additional grant to the Bhowali Sanatorium.

—1 in the grant to the Nurses and Midwives Council on the basis of requirements.

E—Medical Schools

5. The decrease of 1, is the result of minor variations.

F—Mental Hospitals

6. The increase of 28, is made up of—

+1, under pay of officers (voted), due to annual increments.

+1, under pay of establishment, due mainly to the inclusion of provision for the appointment of a female compounder needed for the Bareilly Mental Hospital and of a second grade clerk required for the Agra Mental Hospital.

+4, under contingencies, due partly to an increase in the existing inadequate clothing grants of the Bareilly and Benares Mental Hospitals (+1,) and partly to an increase in the provision for diet of patients at the Agra Mental Hospital, the existing allotment being inadequate (+3,).

+22, under " Provincial share of the cost of the European Mental Hospital, Ranchi ". Half of this increase is artificial and results from the fact that the amount provided in the current year was 11, less than the anticipated expenditure of the year because by the time the budget was presented it was known that an overpayment had been made in 1936-37 which would be adjusted in the current year. The other half of the increase is real and has resulted from the new method of distribution of past capital charges between the provinces which was accepted by all Provincial Governments and has just been adopted by the Government of India.

G—Chemical Examiner

7. The decrease of 6, is due partly to change in the incumbency of the office of Chemical Examiner during the budget year (—4,) and partly to an increase in the *deduct* amount debitable to the Central Provinces Government (—2,).

H—Charges in England

8. The increase of 11, is the result of the following variations :

—3, under leave salaries due to lesser number of officers likely to be on leave in England.

+8, under sterling overseas pay on the basis of anticipated requirements.

+6, under " Stores for India " also on the basis of requirements.

I—Works

9. The decrease 3, is the result of—

—5, under petty works, due to the omission of the non-recurring provision made in 1937-38 for restoring to proper condition certain buildings of the department which had become dilapidated.

+2, under " Maintenance and repairs—Water-tax on residential buildings", due to provision having been made for the payment of water-tax in respect of the residential buildings attached to the Women's Medical School, Agra; this expenditure is set off by corresponding receipts of an equal amount.

GRANT No. 17

PUBLIC HEALTH DEPARTMENT

The total estimate amounts to 23,47, as against 23,82, in 1937-38 and is thus lower by 35, of which 28, occurs under voted and 7, under " charged " items. The decrease is the result of the following variations :

(i) Provision for new items mentioned in the relevant list	+96.
(ii) Charges in England	—23,
(iii) Works	—42,
(iv) For purchase of more quinine	+15,
(v) Grant for wells in rural areas (provision transferred to the Agriculture Budget).. ..	—35,
(vi) Lump deduction	—50,
(vii) Other variations	+4,
Net decrease ..	—35,

The principal variations by sub-heads are explained below.

A—PUBLIC HEALTH ESTABLISHMENT

2. (*a*) *Superintendence*—There is an increase of 12, composed of—

+9, under pay of officers, based on the pay and increments of the officers expected to be on duty in the budget year,

+1, under pay of establishment, owing to accrual of increments ;

+1, under allowances and honoraria, for payment of honoraria to lecturers and remuneration to examiners of the sanitary inspectors' class which has been revived this year ;

+1, under contingencies, in the provision for purchase of stores, due to increased demand for apparatus and chemicals consequent on the growing number of samples sent to the Public Analyst for analysis.

3. (*b*) *Government Vaccine Depot.*—A sum of 2, more has been provided, due partly to the conversion of a post of laboratory assistant into that of veterinary assistant carrying a higher rate of pay and partly to increased outlay on repairs to roads and buildings.

4. (*c*) *Medical Officers of Health*—The total shows a decrease of 2, caused by a reduction of 8, under pay of officers, based on the pay and increments of health officers likely to be on duty in the budget year, and an addition of 6, under pay of establishment to cover increments in pay.

5. (*d*) *Epidemiology*—The sub-head shows an increase of 2, which occurs partly under pay of establishment and partly under contingencies, due, in the former case, to accrual of annual increments and, in the latter case, to greater expenditure on cartage and country medicines for travelling dispensaries.

6. (*e*) *Board of Public Health*—The estimate for the budget year follows closely the allotment of the preceding year. The only noticeable variation occurs in the provision for contingent expenditure due to the omission of provision for the supply of warm clothings to peons made in the 1937-38 budget.

7. *Public Health Engineering Establishment*—The budget figure, taking voted and " charged " items together, shows a net decrease of 8, as explained below :

Voted—The estimate for the budget year is lower by 9, which has resulted from—

—7, under pay of officers, due partly to the appointment of a junior officer as assistant engineer in place of a senior officer on the latter's retirement, and partly to the abolition of a post consequent on the transfer of the Allahabad District Public Works Department road demonstration work to the Public Works Department ;

+1, under pay of establishment, to cover annual increments in pay of the members of the temporary staff ;

+1, under allowances and honoraria, due to the extra provision of 2, for travelling allowance, in view of large construction works likely to be undertaken by the department in the budget year, countered by savings of 1, on account of the omission of provision for cost of passage ;

+1, under contingencies, due to inclusion of provision for purchase of certain articles and for payment of rent for certain sub-offices ;

—5, due to greater recoveries anticipated on account of fees for services rendered, the recovery being dependent on the amount of work, viz., preparation of projects, etc., for local bodies done by the Public Health Engineering Department.

Charged—The total shows an increase of about 1, on account of a lower provision for pay of officers, due mainly to the exclusion of provision for special pay granted in the preceding year to the Superintending Engineer for holding the collateral charge of water-works and the Mechanical Engineer in addition to his own duties, and the increased provision under allowances, to cover the cost of passage of officers based on anticipated requirements.

8. (*g*) *Anti-rabic centres*—This sub-head shows an increase of 6, of which 2, occurs under pay of establishment and allowances, as a result of the permanent retention of the three anti-rabic centres at Meerut, Bareilly and Fyzabad. The balance of the increase of 4, appears in the provision for contingent charges due to the increased demand of anti-rabic vaccine owing to a larger number of patients coming up for treatment.

B—GRANTS FOR PUBLIC HEALTH PURPOSES

9. The grants are detailed in the demand. The total for 1938-39 is 5,47, while the corresponding figure for 1937-38 was 4,91, so that there is an increase of 56,. The provision of 35, made in the previous

year's budget for grants for wells in rural areas has in the budget year been transferred to the Agriculture budget, the charge being debited against the allotment for rural uplift. There is thus really an increase of 91, under this sub-head, which is explained below :

Contribution to District Boards (+5,)—There is an increase of 2, to cover the pay and travelling allowance of sanitary inspectors employed under certain district boards. A further sum of 3, has been provided for grant to the District Board, Gorakhpur, which has been running a special health scheme since 1930 without Government assistance.

Grant to the Hardwar Municipality (+36,)—This is a non-recurring item of grant to the Board towards the construction of a new *ghat* which has been found necessary in order to minimize the danger of a recurrence of the serious accidents which occurred during the *Kumbh melas* in 1915 and 1927.

Magh Mela charges (—4,)—A sum of 4, less has been provided for the purpose on the basis of past actuals and probable requirements.

A further sum of 54, has been provided under this sub-head for the following new objects :

1.	Grant to the Sewa Samiti, Allahabad, for work on the occasion of the Hardwar Kumbh, 1938	10,
2.	Grant to the Bhowali Notified Area ..	15,
3.	For playgrounds and gymnasiums in cities and rural areas	29,
	Total ..	54,

C—EPIDEMIC DISEASES

10. This sub-head exhibits an increase of 13, due to the inclusion of 15, more for purchase of more raw quinine and for higher incidental charges for its conversion into tablets for sale.

D—CHARGES IN ENGLAND

11. The estimate of 8, under voted and of 9, under "charged" is based on the number of officers expected to be on leave out of India in the budget year.

E—WORKS

12. There is a total decrease of 42, due to the omission of a non-recurring provision of 21, made in the current year's budget for special repairs to the Gomti Weir, Lucknow, and the exclusion of 21, provided in that year for purchase of a new portable air compressor and casing pipes required in connexion with the well-boring scheme.

13. *Lump deduction* (—50,)—This deduction has been made for probable savings which are expected to result from certain measures of economy and reorganization which the Government propose to introduce in this department.

GRANT No. 18

Agricultural Department

The total demand amounts to 71,24, as compared with 39,13, in 1937–38, thus showing an increase of 32,11, of which 31,76, occurs under voted and 35, under " charged " items. The large increase in this grant has resulted from an *extra* allotment of 30,36, made in the budget year in connexion with the new comprehensive scheme for rural development. The total provision for rural uplift schemes now totals 41,36,. Of this 5,36, will be spent from the grant received from the Government of India, 10,00, will, it is hoped, be forthcoming out of the balance of the Sugar Excise Fund at present earmarked with the Government of India for this province, and the balance of 26 lakhs will come from provincial revenues. The remainder of the increase of 1,75, is due to the followng changes :

(i) Provision for new items (excluding item 13) mentioned in the relevant list	+1,46,
(ii) For extra expenditure in connexion with the intensive agricultural development on the Mat Branch of the Upper Ganges Canal ..	+17,
(iii) For charges in England	+16,
(iv) Other variations	—4,
Net total ..	+1,75,

The variations by sub-heads are explained in the succeeding paragraphs. It may be mentioned that the sub-heads and some of the detailed heads thereunder have been re-arranged under the instructions of the Audit Authority.

A—Direction and B—Superintendence

2. For facility of comparison between the figures for 1937–38 and the budget year, the two sub-heads, as a result of the re-arrangements referred to above, should be considered together. Taken together, the voted charges show a decrease of 24, distributed as under :

(1) Pay of officers	+1,
(2) Pay of establishment	+5,
(3) Contingencies	—30,
Net decrease ..	—24,

Pay of officers—Accrual of annual increments and changes in personnel (+3,) revival of the post of Fruit Expert on a lower pay (—1,) and abolition of the special pay of an officer (—1,) have caused a net increase of 1,.

Pay of establishment—The increase of 5, has resulted from the restoration of the lump deduction of 3, made in the previous year's budget for probable savings which are not expected to accrue in the budget year, the transfer of 3, from the sub-head " C—Subordinate and

Expert Staff" and the saving of 1, on account of changes in personnel and appointment of new incumbents on lower rates of pay.

Contingencies—The decrease is unreal, the provision for expenditure on miscellaneous experiments and for seed and implement stores having been transferred, under the new arrangement of heads, to the sub-head " E—Agricultural Demonstrations, etc.".

The " charged " items show a net decrease of 3, made up—2, under pay of officers, due to the exclusion of provision for overseas pay of an officer who will draw it in the budget year in England in sterling instead of in India as in the previous year (—3,) and the inclusion of 1, for annual increments ; and of —1, under allowances and honoraria on account of the effect of the reduced rates of travelling allowance introduced this year.

C—Subordinate and Expert Staff

3. The provision for the budget year is higher by 44, of which 41, occurs under pay of establishment. The inclusion of 33, for the pay of agricultural and menial staff sanctioned in the previous year in connexion with the scheme for agricultural development on the Mat Branch of the Upper Ganges Canal (provided in 1937–38 budget under another sub-head, viz. F), the restoration of the lump deduction of 8, for probable savings made in the preceding year's budget, the reduction of 3, on account of the transfer of provision to the sub-head " A—Direction " as stated in paragraph 2 above, the addition of 1, for the pay of the staff sanctioned in 1937–38 in connexion with multiplication of potato seed in the hills (included in 1937–38 under the sub-head " D"), the inclusion of 1, for the pay of two inspectors required in connexion with the establishment of the Fruit Utilization and Marketing Section, and the provision of 1, extra on account of annual increments and changes in personnel, have resulted a total net increase of 41, under this primary unit.

The provision for allowances and honoraria is 6, more, due to the addition of 8, for travelling allowance of the staff in connexion with the intensive development of Mat Branch and the multiplication of potato seed in the hills, mentioned above, partly countered by savings of 2, from the revised rates of travelling allowance introduced this year.

The provision of 3, made in the budget for 1937–38 under contingencies for trial and demonstration charges in connexion with the development on the Mat Branch of the Western Canals, has been transferred from this sub-head to the head "D—Experimental Farms ".

D—Experimental Farms

4. The total provision for the budget year amounts to 3,14, against 3,15, in the previous year. The decrease of 1, has been brought about by the following variations in the estimates under contingencies :

+12, for the establishment of a sub-station for rice research in one of the Eastern districts of the province ;

+10, new expenditure in connexion with sheep-breeding;

+6, for trial and demonstration contingencies for the Agricultural Scheme on the Mat Branch. (This includes 3, transferred from the sub-head " C ").

—15, in the allotment for farm contingencies, due to the transfer of 10, to the head " Works ", and the reduction of 5, as a measure of economy.

—15, due to the exclusion from this sub-head of provision relating to the establishment of a Potato Research Farm in the hills and the opening of a storage godown at a high altitude. Necessary provision for the purpose has been made under other sub-heads in the Grant.

+1, for fencing at the Manjhra Cattle Farm in the Bundelkhand Circle.

E—AGRICULTURAL DEMONSTRATIONS AND PROPOGANDA

5. This sub-head exhibits an increase of 1,03, which is the result of—

+30, due to the provision transferred from the sub-head B—Superintendence ", as stated in paragraph 2 above,

+66, on account of the transfer of provision for demonstration works and miscellaneous experiments from the sub-head " F—Agricultural Experiments, etc."

+7, due to inclusion of extra provision for agricultural shows.

F—AGRICULTURAL EXPERIMENT AND RESEARCH CONTINGENCIES

6. There is a total provision of 5,53, for the budget year as against 6,44, in the previous year. Provisions for items (1), (3), (5) to (8) and (10) totalling 1,41, have been transferred from here to other sub-heads (viz. C. E. and L.). Ignoring this, the total estimate for the budget year is 50, higher than the previous year's allotment, which is due to—

+13, in the allotment for distribution of sugarcane seed and development of tube-wells, to be met partly from contributions from factories and partly from the grants made by the Government of India out of the Sugar Excise Fund. The increased provision is due to the extension of the sanctioned cane development scheme to new areas. Under the ruling of the Audit Authority, the pay and allowances of the Cane Commissioner has been classified as " charged ";

+7, in the provision for various schemes financed wholly or partly from grants received by the Imperial Council of Agricultural Research;

+33, for construction of three flue tabacco curing barns (3,), experiments in connexion with the reclamation of alkaline and *usar* lands by treatment with molasses (5,), creation of an agricultural development zone on Ghagar Canal, Mirzapur, (10,) and for promotion of fruit cultivation in the hills and in the plains (15,);

—3, in the provision for stipends to students under training in Agriculture at Fyzabad and other departmental farms, based on requirements.

G—AGRICULTURAL EDUCATION

7. (*a*) *Agricultural College, Research Laboratories and Farms*—This sub-head shows an increase of 23, of which 21, occurs under voted and the balance under "charged". The variations are explained below :

Voted—The provision under pay of establishment, is higher by 6, which is due to accrual of annual increments and changes in personnel (+2,), a smaller lump deduction for probable savings (+2,) and inclusion of provision for the additional staff required for the experimental farm at Gorakhpur on its conversion into a research and experimental farm (+2,). A sum of 2, more has been provided for travelling allowance partly for the additional staff referred to above and partly for the lecturing staff of the College in view of their increased activities in connexion with rural development work. Contingent charges rise by 13, caused by an addition of 5, for laboratory equipment for the Gorakhpur Research Farm, an increase of 1, in the allotment for purchase of books for the College Library, the transfer of the provision of 5, for the development and multiplication of potato seed in the hills from the sub-head "D" where it appeared in 1937–38 budget, and the inclusion of 2, more for field work contingencies, based on requirements.

Charged—The increase of 2, is made up of +1, under pay of officers on account of accrual of annual increments, and +1, under allowances, in the provision for travelling allowance in view of the increased activities of the Economic Botanist (oil seed) and Entomologist.

(*b*) *Agricultural Schools*—The estimate for the budget year has been raised by 9, composed of —2, under pay of officers, due to changes in personnel,

+2, under pay of establishment, due partly to the appointment of additional teachers and instructors at the Agricultural Schools at Gorakhpur and Bulandshahr, in order to arrange for the training of an additional 110 students in these two institutions, and partly to accrual of annual increments.

+9, under contingencies, for sundry requirements of the two schools referred to above, consequent on their expansion.

H—AGRICULTURAL ENGINEERING

8. There occurs a decrease of over 1, in the total provision, as a result of—

—2, under pay of officers, due partly to changes in personnel and partly to appointment of a new incumbent on a lower rate of pay ;

—23, under pay of establishment, caused by the transfer of provision of 32, to the sub-head "I—Boring operations", the restoration of the current year's lump deduction of

7, which it has not been found possible to maintain, and the addition of 2, for increments in pay of the Engineering staff,

—2, under allowances and honoraria, on account of savings expected from the reduced rates of travelling allowance introduced this year ;

+26, under contingencies, due to the inclusion of provision of 50, in connexion with the five-year scheme for boring and sinking pipes in masonry wells in eastern districts, set off by the decrease of 14, on account of the transfer of provision for boring operations to the sub-head "I" and of 10, due to lower provision for tube-well experiments and improvements, based on requirements.

I—Boring Operations

9. This is a new sub-head opened under the instruction of the Audit Authority. The provision of 46, shown under this head, has, as explained in paragraph 8 above, been transferred from the sub-head "H". There is no change in the figures of the two years and no comment is therefore called for.

J—Botanical and Public Gardens

10. This sub-head consists of (a) Public gardens and, (b) Nazul and other gardens. The estimates for the budget year under both follow very closely the previous year's allotment and consequently require no explanation.

K—Special Rural Uplift Schemes

11. The increase of 30,36, exhibited under this sub-head, has already been alluded to in paragraph 1 above. In connexion with the main scheme for rural development which is financed from the grant made by the Government of India, the Provincial Government contribute annually a sum of 1,00,. The sum of 6,36, shown in the Grant, represents the total expenditure on this scheme in the budget year. Of this, 5,36, will be charged against the grant received from the Government of India. Till 1937-38, this grant and the expenditure against it were accounted for direct in the deposit section of the accounts. But from the budget year, it has been decided that the expenditure should be provided under the service head, an equivalent amount being transferred as a receipt in the revenue section by debit to the debt head. The sum of 5,36, has accordingly been taken on the receipt side of the Agriculture budget also. As has already been mentioned in paragraph 1 above it is proposed to utilize 10 lakhs out of this province's earmarked balance in the Sugar Excise Fund at present with the Government of India on those purposes in the cane-growing areas for which expenditure from this Fund is permitted. The accounting procedure in respect of this Fund is the same as for the Government of India's Rural Development grants ; so the sum of 10,00, has also been taken on the receipt side of the Agriculture budget under receipts from the Sugar Excise Fund. It is proposed to merge all these schemes into one comprehensive scheme.

L—GRANTS-IN-AID, CONTRIBUTIONS, ETC.

12. This is a new sub-head introduced in the budget year under the revised scheme of minor heads. The provision for the various grants shown under this new sub-head was in the budget for 1937–38 made under the sub-head "F" . The allotments in 1937–38 amounted to 44, which has also been provided in the budget year. The grant to the Naini Agricultural Institute provided for in the budget year is 20, as against 22, in 1937–38 due to the omission of a non-recurring item. The provision for grant to the United Provinces Fruit Development Board for marketing schemes has been raised by 2, to cover expenditure for the full year as against six months only in the previous year.

M—CHARGES IN ENGLAND

13. The estimate for leave salaries, and sterling overseas pay to be drawn in the budget year in England is 16, higher than the 1937–38 allotment. The estimate is based on the number of officers of the Agriculture Department expected to be on leave in England in the budget year.

N—WORKS

14. A sum of 2, more has been provided for petty works. This is the result of—

—12, due to the omission of the non-recurring provision made in the previous year's budget for construction of quarters for research assistants at departmental farms,

+13, for certain works in the Agricultural Schools at Gorakhpur and Bulandshahr, which have become necessary to provide accommodation for the additional classes to be opened in the budget year,

+1, for certain works in the Gorakhpur Farm necessitated by its conversion into a research and experimental farm.

The provision for maintenance and repairs shows an increase of 10, which is due to its transfer from the sub-head "D" as explained in paragraph 4 above.

GRANT No. 19

VETERINARY

The total demand amounts to 5,13, as compared with 4,73, in 1937-38, thus showing an increase of 40, of which 37, occurs under voted charges and the balance in " charged " items.

Variations by sub-heads are explained below.

A—Superintendance (+3,)

2. (*a*) *Pay of officers*—The charged provision is higher by 11, due to the return to duty of the permanent Director who was on leave out of India during a greater part of the year 1937-38, necessitating the provision for his pay for the full year as against a part only in the previous year.

(*b*) There is a decrease of 10, under voted, due to a senior officer proceeding on leave out of India and the appointment of a junior officer in his place on a lower pay.

(*c*) *Pay of establishment*—There is practically no change, the small increase being due to accrual of annual increments.

(*d*) *Allowances and honoraria*—The voted provision is the same as in the previous year, no reduction being possible in view of the increased activities of the department. The provision under " charged " is higher by 2, to cover the travelling allowance of the " charged " Director for the full year as against a part only in the preceding year.

(*e*) *Contingencies*—The small increase is mainly due to the inclusion of a new provision of Rs.300 for postage charges in connexion with the scheme for the treatment of *surra* among animals.

B—Veterinary Instruction (+15,)

3. A sum of 15, more has been provided for payment to other Governments for the training of students due to the increase in the number of candidates from 9 to 20 for veterinary training. On account of a serious shortage of trained veterinary assistant surgeons belonging to this province recruits have at present to be obtained from other provinces. Steps are now being taken to remedy the position.

C—Subordinate Establishments

4. There is practically no change under this sub-head, the small increase being due to periodical increments of pay.

D—Hospitals and Dispensaries (+13,)

5. The estimate for the budget year is higher by 13,. An increase of 5, occurs under pay of establishment on account of annual increments, and inclusion of provision for pay of six new veterinay assistant surgeons required for some new hospitals to be opened by certain District Boards, and for a veterinary hospital at Bidhuna, Etawah District. The provision for travelling allowance has been raised by 2, due to the increased touring duties of the veterinary assistant surgeons who have to deal with outbreaks of disease and to treat

government bulls of the Agricultural Department. Contingent charges rise by 6, to cover the cost of medicines and instruments required in connexion with the scheme for the treatment of *surra* among animals.

E—Breeding operations (+12,)

6. There is an increase of 12, under this minor head, as a result of

+9, under pay of establishment, partly due to provision having been made for the full year instead of for six months only in 1937-38 budget for the animal husbandry department created in the previous year and partly to the inclusion of provision for the extra staff required for the preparation of anti-rinderpest vaccine ;

+2, under allowances and honoraria, based on requirements after allowing for the effect of reduced rates of travelling allowance introduced last year ;

+1, under grants-in-aid, for greater expenditure on poultry and horse shows.

F—Prizes

7. There is no change here.

C—Other charges

8. The variation is inconsequential and calls for no comment.

H—Charges in England (—3,)

9. A sum of 7, has been provided under voted for the leave salary of the officer referred to in paragraph 2(*b*) above. The estimate includes a small provision of Rs.400 for his travelling allowance for attending an international conference in Europe.

The provision under " Charged " in the budget year is 5, as against 15, in 1937-38, the decrease being due to the fact that no " charged " officer is expected to be on leave out of India during 1938-39. The provision of 5, represents the overseas pay of the officers of the department to be drawn in sterling in England.

GRANT No. 20

Co-operative Credit

The estimate for 1938-39 is 31, above the allotment for 1937-38, which is the result of a rise of 33, under voted and a fall of 2, under "charged" items. The chief variations in the figures for the two years are explained below.

2. *A—Direction and B—Superintendence* (—1,)—The detailed heads under these two minor heads have been re-arranged under the instructions of the Audit authority. For facility of comparison between the figures for 1937-38 and the budget year, the two heads should, therefore, be considered together. Taken together, the voted charges show a decrease of 4, distributed as under:

(1) Pay of officers	+2,
(2) Pay of establishment	+3,
(3) Allowances, etc.	—8,
(4) Contingencies	—1,
Net decrease ..	—4,

The increases under (1) and (2) are due to accrual of annual increments, while the decrease under (3) is due to the reduced rates of travelling allowance which will be in force throughout the budget year as against for six months only in the previous year. The decrease under (4) is on the basis of anticipated requirements.

The budget figure under "charged" is lower by 2, as a result of +1, under pay of officers, due to the accrual of an increment in the Registrar's pay, and —3, due to an increase in the recovery from the Central Government on account of supervision of joint stock companies based on the pay of the officials that will be drawn in the budget year.

3. *Grants-in-aid* (+2,)—The budget estimate is higher by 2, on account of an increase in the contribution to the Provincial Committee for the provincialization of the supervising staff of Central Banks. The supervising staff of Central Banks have been placed under a provincial committee which receives from these banks a contribution of one-eighth of their accrued interest. Government also contribute an equal amount to enable the committee to entertain the necessary number of supervisors required for the adequate supervision of societies. The recent increase in the number of supervisors for sale-societies, consolidation of holdings, dairy societies, etc. has necessitated an increase of 2, in government's contribution.

4. *D—Other charges* (+35,)—This increase is due to (1) the provision for the organization of co-operative societies for the production and sale of *ghee* and consolidation of holdings having been made for the full year as against six months only in the previous year (+13,); (2) the exclusion of the non-recurring provision of 20, made in the previous year's budget for dairy schemes for cities ; (3) a reduction of 1, in the provision for audit charges as a result of minor variations ; (4)

an increase of 3, on the cane scheme financed from the Government of India's grant from the Sugar Excise Fund ; (5) the addition of 8, for appointment of nine new auditors and their porters to cope effectively with the increased number of societies ; (6) the inclusion of 2, required for organization of co-operative societies for growing and marketing of fruits in the Lucknow District; and (7) the inclusion of 30, for expenditure on co-operative training and education due to a change in the accounting procedure. Till 1937–38 the grant received from the Central Government for this purpose and the expenditure against it were accounted for under the debt head section of the accounts, but with effect from the budget year, the expenditure is being provided in the departmental budgets and recouped from the debt head by a corresponding credit to the revenue head. A corresponding sum has therefore been taken on the receipt side of the Co-operative budget. But for this change in accounting procedure, there would have been an increase of 5, only under this sub-head.

GRANT No. 21

DEPARTMENTS OF INDUSTRIES AND AVIATION

This grant relates to expenditure which is accounted for under the heads, "43—Industries" and "44—Aviation". Till 1937-38 each head formed the subject of a separate demand for grant, but in the budget year the two heads have been, for the sake of convenience, embodied in one demand.

2. The budget figures compare with those for 1937-38 as under :

	1937-38	1938-39	Difference
Industries	18,14,	20,88,	+2,74,
Aviation	4,	5,	+1,
Total ..	18,18,	20,93,	+2,75,

The total demand thus shows an excess of 2,75, caused by—

(i) Provision for new items mentioned in the relevant list	1,73,
(ii) For the development of the handloom and woollen industry, financed from contribution from the Government of India	+58,
(iii) For the development of the glass industry ..	+24,
(iv) For survey of cottage and minor industries	+6,
(v) For the development of the *gur* industry (exclusive of the new provision)	+6,
(vi) For the development of the raw hide industry	+3,
(vii) Minor variations	+5,
Total increase ..	2,75,

The variations by sub-heads are explained below :

DEPARTMENT OF INDUSTRIES

(*A*) *Direction*

3. This sub-head consists of (*a*) General Direction and (*b*) Stores purchase section. The figures for the budget year under both follow very closely the allotments of the previous year. Minor variations are inconsequential and call for no comments.

B—Industrial Education

4. (*a*) *Technological Institute*—The budget figure is 3, less composed of—

+1, under pay of officers, due to accrual of annual increments ;

+2, under pay of establishment, based on the pay of incumbents to be drawn in the budget year ;

—1, under allowances and honoraria, in the provision for travelling allowance due to economies in tours and the reduction in rates introduced last year ;

—5, under contingencies, caused by +2, in the provision for stipends to students of the United Provinces studying at the Imperial Institute consequent on the change in the period of their training,—8, in the allotment for tools and plant, due to the omission of a non-recurring provision made in the previous year for payment of plant ordered in 1936-37, and +1, for expenditure from the Imperial Council of Agricultural Research Grant for crushing cotton seed and supply of decorticated cake.

(*b*) *Technical and Industrial Institutions*—The estimate under this sub-head shows an excess of 23, under voted and of 8, under " charged " items. The variations are explained below :

Charged—The increase occurs in the provision for pay of officers, due to the return to duty of an officer who was on leave out of India for a greater part of the previous year when his leave salary was provided for under " Charges in England ".

Voted—The excess of 23, is composed of—

—5, under pay of officers, due to the appointment of a principal on a lower rate of pay (—6,) and accrual of annual increments (+1,) ;

+6, under pay of establishment, as a result of +2, for annual increments, +8, for inclusion of provision for the full year as against a part only in the previous year for the staff sanctioned in connexion with the opening of tutional classes in rural areas, —5, due to appointments on lower rates of pay in vacancies and +1, for the new staff to be employed in connexion with the introduction of machine-worked processes at the Government Leather Working School, Cawnpore ;

+1, under allowances, based on anticipated requirements ;

+4, under grants-in-aid, on account of inclusion of provision for grant to the Aman Sabha Carpentry School, Gonda, and for grants to new vocational classes ;

+12, under contingencies, on account of the new provision of 8, for purchase of machines required to introduce machine-worked processes at the Leather Working School at Cawnpore, and the additional allotment of 4, to meet sundry requirements of various institutions ;

+5, for the additional grant to be placed at the disposal of the Board of Industries.

C—Industrial Development

5. A sum of 4,94, has been provided as against 3,13, in the previous year under this sub-head. The details are given in the statement attached to the grant. Of this, 1,82, provided for the development of handloom industry and woollen industry will be met from the grants to be received from the Government of India. There has been a change in the accounting procedure in respect of the Government of India grant for the development of the woollen industry. Till 1937-38,

the grant and the expenditure against it were accounted for direct in the deposit section of the accounts. From the budget year the expenditure will be budgeted under the service head and a corresponding receipt will appear in the revenue section by debit to the debt head.

D—Miscellaneous

6. A provision of 1,99, as against 1,26, in 1937-38, has been made for the various purposes set forth in the statement attached to the grant.

E—Charges in England

7. The estimate of 27, representing provision for leave salaries, scholarships and for stores, has been framed on the basis of the anticipated leave programme and probable requirements.

F—Works

8. There is a decrease of 1, in the provision for maintenance and repairs, based on past actuals and probable requirements.

Aviation

9. The United Provinces Flying Club, Lucknow, is the only institution in the province which trains a number of persons who intend to take up flying as a career. As the result of past grants to the Club a certain number have been trained at reduced rates. But the cost to the pupils, even at the reduced rates, has proved too high to attract pupils. Government now propose to pay a greater share, if necessary the whole of the cost of such training, if suitable pupils are forthcoming. For this purpose a sum of 5, has been provided.

GRANT No. 22

MISCELLANEOUS DEPARTMENTS

The total demand amounts to 90, as against 93, in 1937-38. The decrease of 3, is due to variations under the following heads :

(1) Bureau of Statistics and economic research ..	—1,
(2) Inspectorate of factories and steam boilers ..	+3,
(3) Charges in England	—5,
	—3,

The reasons for these variations are as follows :

(1) *Bureau of Statistics*—The decrease of 1, is due to omission of provision for leave salary, as no official is expected to be absent on regular leave in the budget year, and also to a small reduction in the allotment for travelling allowance due to the reduced rates now in force.

(2) *Factories and boilers*—The various of 3, is the net result of the following variations :

+2, for additional clerks and peons needed for the office of the Chief Inspector of Factories and Boilers due to increase in work on account of the new Factories Act and the Payment of Wages Act ;

+4, for the pay, travelling allowance and peon of an additional "Boiler Inspector and Additional Inspector of Factories" to be appointed with effect from the beginning of the budget year to deal with the increased work. The extra cost of this appointment will, it is expected, be covered by an increase in the income from inspection fees.

—3, in the provision for pay of inspectors of existing factories due to changes in personnel partly countered by annual increments.

+1, due to provision having been made for leave salary of certain officers who are expected to take leave in the budget year.

—1, in the existing provision for travelling allowance due to reduction in rates.

+3,

(3) *Charges in England*—The decrease of 5, is due to the omission of provision made in 1937-38 for leave salary in England of one of the inspectors of factories. No officer is expected to be on leave abroad in the budget year, hence no provision appears under this head.

2. As in 1937-38 so in the budget year there is a provision of Rs. 3,075 under "E—Preservation and translation of ancient manuscripts". The details of this amount are—

	Rs.
(*a*) Grant of the Nagri Pracharni Sahba, Benares ..	2,000
(*b*) Grant to the Sanskrit College, Benares ..	1,000
(*c*) Grant to the Chaukhamba Sanskrit Series, Benares	75
	3,075

GRANT No. 23

Public Works Expenditure (excluding establishment) charged to Revenue

1. This Grant consists of the following items of expenditure :

(1) Charged expenditure pertaining to Government Houses and other buildings appurtenant thereto.

(2) Voted expenditure on original works—

(*a*) Buildings.

(*b*) Communications.

(*c*) Miscellaneous.

(3) Maintenance and repairs.

(4) Tools and plant.

(5) Stock and other suspense accounts.

The total for the budget year 1938–39 is 42,84, as against 43,24, in 1937–38 or a decrease of 40,.

2. *Charged expenditure*—A provision of 4, has been made for completion of the work of construction of a residence for the Secretary to the Governor at Lucknow. In respect of other items, all the cuts in expenditure made in previous years have been maintained. The decrease of 4, in the annual repairs and maintenance charges is accounted for by the rise of 3, in electric current and conservancy charges due to the prolonged stay of the Governor in Lucknow, set off by the omission of the non-recurring provision of 7, made in the previous year's budget for meeting the final instalment due for the re-wiring of the electric installation in the Government House at Naini Tal.

3. *Voted expenditure on original works*—The figures for the two years are as under :

	1937–38	1938–39
	Rs.	Rs.
(*a*) Buildings	4,65,033	3,42,570
(*b*) Communications	1,15,664	1,75,411
(*c*) Miscellaneous	39,500	36,516
Total ..	6,20,197	5,54,497

(*a*) *Buildings*—A sum of 20, is included for the construction of a new tahsil building at Bareilly, as the existing building, which is dark, damp and unsafe, has ceased to be fit for use as a public office. The budget also provides 9, for the completion of the work of constructing a new tahsil building and quarters at Mirzapur, and 10, for the construction of a block of two additional court rooms for Munsifs and a form room in the Civil Court compound at Saharanpur. The entire cost of the latter work is met by a corresponding reduction in the provision for minor works of the court buildings. The provision made for the construction of eight police stations in progress is 43, against 1,31, in the budget for the year 1937–38. No provision has been made for the construction of a new

police station at Adampur in the Benares district on which work was not commenced in view of the excessive cost of the project, nor for adaptation at a cost of 1, 39, of the Colvin Free School building into a Kotwali at Allahabad though a separate provision of 20, has been allowed for the Allahabad Kotwali scheme. There is also the work of constructing a new police station at Sisamau in the Cawnpore district. The communal riots of 1931 in Cawnpore disclosed the urgent need for this work. As Government were unable to construct it for want of funds, it was arranged with the Improvement Trust, Cawnpore, that the latter should construct the building and take the cost in reduction of the loan which it owes to the Government. The building has been constructed by the Trust, and in order to effect necessary adjustments in accounts, a provision of 44, has been included in this Grant, and a corresponding credit has been exhibited on the receipt side of the budget under loans and advances by the Provincial Government.

The remaining expenditure under this head is on account of minor and petty works and is compared below :

	1937-38	1938-39
	Rs.	Rs.
(i) General Administration	70,000	55,000
(ii) Education	20,000	20,000
(iii) Civil Works	37,238	22,500
(iv) Printing	500	500
(v) Administration of Justice ..	11,000	13,619
(vi) Police	85,000	85,000
Total ..	2,23,738	1,96,619

The figures for the budget year include a sum of 1,58, under the heads, General Administration (45,), Education (20,), Administration of Justice (8,), and Police (85,) due to the retransfer to the Public Works Department of the re-sponsibility for the execution of minor works, with effect from April 1, 1937. But for the reduction of 10, due to an equivalent provision for the civil courts at Saharanpur, the provision for minor works under the head "Administration of Justice" would have been 18,. The non-recurring item of 40, under the head "Police" for the construction of certain buildings in connexion with re-organization schemes expected to produce recurring economies in police expenditure has been repeated. Item (i) exhibits a fall of 15, due to the omission of the non-recurring provision of 10, for renewal of the roof of the Dun Court, Dehra Dun, and of 5, for the provision of furniture in the residences of Hon'ble Ministers at Lucknow made in the 1937-38 budget.

Under (iii) the decrease of 15, is due to the elimination of the non-recurring provision of 14, for the construction of a new district engineer's office at Pauri in the Garhwal District, and a decrease of 1, in the reserve for losses on stock, the requirement for which varies from year to year in consequence of fluctuations in the market value of articles.

Under (v) the increase of 3, is due to a provision of 5, for the extension of the record room in the civil courts at Bahraich in order to remedy the present congestion, set off by a saving of 2, due to the curtailment of the provision for minor works with a view to secure economy in expenditure.

(*b*) *Communications*—The budget provides a sum of 52, for regirdering the Rind Nadi bridge in the Cawnpore district. The steel work of the existing bridge is badly corroded and the deterioration has now reached a stage when the structure must be considered to be dangerous. The provision of OGEE falls across the Darer, Sarna and Chakrata Raos, for which a sum of 32, is included, will obviate extra expenditure in repairing the damage to the Dehra-Dhaki road in the Dehra Dun district and remove the inconvenience caused to motorists and the public during the rains and the floods. A provision of 6, has been made for re-constructing the Bulandshahr-Ghaziabad section of the Grand Trunk road in the Meerut Division. This work is being financed partly from the Central Road Development Fund and partly from Provincial revenues. The share chargeable to the latter is met from the repair grant of the road which will not be required during the period of reconstruction. A corresponding reduction has therefore been made in the grant for road repairs. The Chief Engineer's reserve for minor and petty works has been reduced from 84, to 60,. The elimination of the non-recurring provision of 14, for metalling and tarring the berms of the portion of the Dehra-Chakrata I-A Provincial road passing through the Indian Military Academy in the Dehra Dun district, and a retrenchment of 10, as a measure of economy in expenditure accounts for the drop of 24,. The cost of construction of a light suspension bridge over the river Alaknanda opposite Mana village and a road from the Alaknanda bridge near Badrinath to a point opposite Mana village in the Garhwal district was met in 1936-37 from contribution money. In the budget year, however, a sum of 1, is required for completion of this work which will be met from the Chief Engineer's reserve of 60,. There is also a provision of 20, for constructing a steel suspension bridge at Daya on the Hardwar-Badrinath II-A Provincial road in the Garhwal district. For the safety and convenience of the pilgrims it is necessary to replace the existing *jhula* erected as a make-shift arrangement in the year 1931, when the original suspension bridge was washed away. The existing lump sum provisions under other heads have been allowed to stand.

(*c*) *Miscellaneous*—The non-recurring provision of 13, in connexion with the scheme of water-supply to Alfred Park, Allahabad, has been repeated, as the commencement of the work was contingent on execution of a draft agreement in connexion with the scheme with the railway authorities, which took time. The extension of the system of water supply in order to fill up the gaps that exist in certain places on the pilgrim routes in the Garhwal district for which a sum of 12, is provided will remedy a long standing grievance.

4. *Maintenance and repairs*—The provision for the two ˏ ars is compared below :

	1937–38	1938–39
	Rs.	Rs.
Buildings	1,61,624	1,69,587
Communications	32,09,245	32,50,574
Miscellaneous	47,846	48,334
Total ..	34,18,715	34,68,495

The increase of 8, under Buildings is made up of the decrease of 6, in the grant for repairs and maintenance of the Council House due to recent extension, and of 4, for rents and taxes of the residences taken on lease for the Hon'ble Ministers, and the decrease of 2, due to the change in classification of Accountant-General's Office Building from Provincial to Central.

An increase of 44, under Communications is due to 5, a portion of the special increase necessary for the proper maintenance of the roads to the present-day standard and to prevent deterioration ; 6, for the maintenance of roads financed from the Central Road Development Fund ; 20, due to the transfer in the budget year of 6, to head "Original Works" and of 40, to "Suspense", (total 46,) for the reconstruction of the Bulandshahr-Ghaziabad section of the Grand Trunk road in the Meerut Division against 66, in the current year's budget ; 5, for repairs to unmetalled roads (the work on which was suspended in the year 1931) in order to bring the roads to the proper standard for the convenience of pilgrims and the public ; and of 8, for special repairs to the damages caused by the monsoon. A decrease of 1, mainly due to the conversion of certain inspection houses into subordinates' rest houses and quarters for gang coolies, and a fall of 2, in the maintenance charges of Stone Mahal roads, Mirzapur, reduce the increase by 3, so that the net increase is only 41,.

The small increase under Miscellaneous mainly occurs on the maintenance of certain bunds in connexion with the protection of Gorakhpur town from floods.

5. *Tools and plant*—As against 87, in 1937-38, the budget figure is 93,. These figures represent the proportionate share of charges on tools and plant debitable to works outlay from revenue. The share of the charges which is debitable to capital (Head 81) is shown in Grant no. 32. It will be convenient, therefore, to consider here the total charge on tools and plant as in the statement below :

	1937–38	1938–39
	Rs.	Rs.
Head 50	86,500	93,199
Head 81	6,700	30,365
Total ..	93,200	1,23,564

The charges vary with the expenditure on works. The normal provision of 1,46, was cut down to 75, in the budget for the year 1932-33. It was raised to 93, in the budget for 1937-38 to meet extensive repairs to the road rollers in the province. The increase of 30, in the budget year is due to the non-recurring provision of 34, for the purchase of three steam road rollers in replacement of three old rollers condemned as useless and unserviceable, set off by the saving of 4, effected in the recurring charges with a view to secure economy in expenditure. But for the non-recurring addition of 34, the provision would have been 89, only.

6. *Stock and other suspense accounts*—Cement to the value of 1,30, purchased on credit for the reconstruction of the Bulandshahr-Ghaziabad section of the Grand Trunk road was debited to the head "Original Works" by credit to "Suspense—Purchases" in the accounts of 1936-37. The credit under the latter head will be wiped off, when the price of the cement is paid in full. A provision of 40, was made in the budget for 1937-38 for payment to the Cement Marketing Company and a corresponding reduction was exhibited in the provision for road repairs. Similar procedure has been adopted in the budget year in which a payment of 40, has to be made to the company.

GRANT No. 24

Improvement of communications from the Central Road Development Account

The Central Road Development Fund is a fund constituted by the Government of India by crediting to it the additional revenue derived from the extra duty of customs and of excise on motor spirit. After excluding a certain portion as the share of the Civil Aviation Department in respect of petrol consumed for aviation purposes, the Government of India apportion 15 per cent. of the annual receipts to their reserve and allocate the balance to the provinces on the basis of the petrol consumption in each province, but retain the amounts until actually required for expenditure. Special grants are made by the Government of India from their reserve of 15 per cent. for research and intelligence and other specially deserving schemes of an all-India importance.

2. The amounts allocated to the provinces can be spent only with the previous approval of the Governor General in Council on the advice of the Central Road Committee. Money from the fund may be used for expenditure on interest and amortization of loans approved or sanctioned before March 5, 1937 and spent or to be spent on the construction, reconstruction or substantial improvement of roads and bridges ; and, in special cases, on the maintenance of roads and bridges constructed, reconstructed or substantially improved from the Road Fund or from loans thus approved or sanctioned. The debit to the Fund of additional establishment charges due to road reconstruction works is also permissible.

3. The provision made in the budget is for—

	Rs.
Original Works—	
Works in progress, items 1—10, 12-13, and 17 ..	9,41,947
Repairs	8,735
Total ..	9,50,682

Of this, a sum of Rs.3,22,742 (items 2 and 10 in full and items 3 to 8 half the amount subject to a limit of Rs.1,75,109) is debitable to special grants from the Government of India's reserve in the Petrol Fund and the balance, viz. Rs.6,27,940 to the Provincial share of the Road Development Fund.

In view of the transfer to the capital section of the accounts (Head 81—Civil Works) consequent on the utilization of the Provincial share in the Road Account, no provision has been made in this Grant for the work in progress at item 16.

4. The accounting procedure of the Road Development Account is as follows :

The expenditure as incurred is charged to the revenue (expenditure) head "50—Civil Works", or other appropriate head of account concerned. A corresponding amount is shown on the expenditure side under

the debt section of accounts, and the recovery effected from the Government of India is credited as a receipt to that head. At the same time, the revenue (receipt) head " XXXIX—Civil Works " receives a credit equal to the amount spent. In the case of special grants from the Government of India's reserve the expenditure actually incurred on a work is recovered, subject to the limit of the prescribed percentage of the cost of the work, month by month, by credit to the head " Deposits". The amounts so received are in addition to the Provincial share.

5. The total debit to the fund in the budget year is Rs.11,60,126, which comprises the expenditure included in this Grant Rs.9,50,682, additional establishment charges in the Public Works Department due to road reconstruction programme works Rs.60,000, interest charges anticipated at Rs.67,507 on loan money for road works transferred to the head 81—Civil Works, and Rs.81,937 representing capital repayment. The charges have been included in the relevant grants and the receipt head " XXXIX—Civil Works " exhibits a corresponding credit.

GRANT No. 25

Establishment of the Public Works Department, Buildings and Roads Branch

1. The department during 1938-39 will be in charge of ordinary revenue works, special revenue works, the cost of which goes to the Central Road Development Account (Petrol Fund), and of Public works the cost of which is met from Loan Funds. There are two account heads between which the total for establishment is distributed in proportion to works expenditure. The account heads are 50—Civil Works (Revenue head) and 81—Public Works (Capital or Loan head). Under the orders of the Government of India no share of ordinary establishment charges but the extra expenditure on establishment in connexion with road reconstruction programme is charged to the Petrol Fund. The additional establishment cost chargeable to the Petrol Fund is deducted from the share of establishment charges under the head 50—Civil Works. The distribution of the total establishment charges between the revenue and loan heads and the extra establishment cost chargeable to the Central Road Fund is given in the table at the end of the grant. It varies from year to year with the expenditure on works.

2. Sub-head C exhibits the expenditure in England. Under the new Constitution, all transactions are to be transferred to India through the remittance accounts for incorporation in the relevant grants. The grant also contains a deduction in sub-head D in respect of fees received from local bodies and private persons for their works executed by the staff of the department. Such recoveries vary with the amount of private work.

3. No provision has been included in this grant for the office of the Electric Inspector to Government and the Board of Examiners (Electricity), as the charges connected with the administration of the Electricity Act and the Rules made thereunder are properly debitable to the major head " 13—Other taxes and duties ". The estimate has accordingly been trasferred to Grant no. 7. Similarly, the charges connected with the Provincial Board of Traffic and Communications, which was constituted under rule 4 of the United Provinces Motor Vehicles Rules, 1935, have been exhibited under the major head " 12—Charges on account of Motor Vehicles Taxation Act ". (Grant no. 6.)

4. The totals for the departmental establishment are as under :

	1937-38	1938-39
	Rs.	Rs.
Voted	10,29,	9,82,
Charged	2,96,	2,39,
Total ..	13,25,	12,21,

The budget figure thus shows a decrease of 1,04, which is mainly accounted for by :

(i) Accrual of annual increments		20,
(ii) Introduction of the United Provinces Service of Engineers, Buildings and Roads Branch, Class I		10,
(iii) Reversions from foreign service		9,
(iv) Officers on leave in England		8,
(v) Extra expenditure in connexion with road reconstruction programme		4,
(vi) Creation of a separate cadre and the introduction of a separate scale of pay for the office of the Chief Engineer, with effect from April 1937		3,
(vii) Increase in the provision for compensation to I. S. E. officers for abolition of certain administrative posts		2,
(viii) Extra staff in connexion with minor works and technical assistance to Civil Departments ..		1,
(ix) Retrenchment in the provision for—		
Allowances	—15,	
Contingencies	—3,	—18,
(x) Retirements and deaths, etc.		—67,
(xi) Change in classification of the charges relating to the—		
(*a*) Electric Inspector to Government and his office establishment	—62,	
(*b*) Board of Examiners (Electricity)	—3,	
(*c*) Board of Traffic and Communications	—11,	—76,
		—1,04,

Details of these variations are set out in the following paragraphs.

A—Direction charges

5. *Pay of Officers*—(*a*) *Voted* (—14,) There is a decrease of 14, composed of —12, due to the change in classification of charges relating to the office of the Electric Inspector to Government to the major head " 13—Other taxes and duties " and —2, due to the grant of leave in England to one officer and consequent changes in personnel. The further saving of 1, due to retirements is absorbed by annual increments.

(*b*) *Charged* (—21,) A saving of 25, due to the change in classification of charges relating to the office of the Electric Inspector to Government and an increase of 3, on account of annual increments and of 1, due to return from leave in England of one superintending engineer, account for a reduction of 21, under the head.

6. *Pay of establishment* (—18,) the result of —19, due to the change in classification of charges relating to the office of the Electric Inspector to Government ; —6, due to retirements ; 3, for annual increments, 3, on account of the creation of a separate cadre and the introduction of a separate scale of pay for the office of the Chief Engineer, with effect from April 1937 ; and 1, due to the creation of a temporary post of computor chargeable to the Central Road Development Fund.

7. *Allowances*—(*a*) Voted (—1,) The decrease of 2, due to the change in classification of charges relating to the office of Electric Inspector to Government and an increase of 1, for hill exodus, result in a fall of 1,.

(*b*) *Charged* (—3), made up of —2, due to change in classification of charges of the office of Electric Inspector to Government and —1, in view of the measures taken by Government to reduce expenditure on travelling allowance.

8. Contingencies (—2,) due to the change in classification of charges relating to the office of the Electric Inspector to Government.

9. *Board of Examiners* (*Electricity*)—The decrease of 3, is due to the change in classification of charges relating to the activities of the Board to the major head "13—Other taxes and duties". (Vide Grant no. 7)

B—Charges on Construction

10. *Pay of Officers*—(*a*) *Voted* (—10,), the result of 4, annual increments, 16, for three new appointments in the United Provinces Service of Engineers, Buildings and Roads, Class I, set off by—6, due to savings consequent on promotion from Class II Service, —19, due to retirements and consequent changes in personnel, and —5, on account of grant of leave in England to one officer.

(*b*) *Charged* (—35,) The charges go down by 35, as a result of promotion of one officer due to grant of leave preparatory to retirement to one superintending engineer —11, death of one officer—20, and grant of leave in England to one officer—12, partly absorbed by reversion from deputation 5, annual increments 1, and a rise of 2, in the compensation to I. S. E. officers for abolition of certain administrative posts.

11. *Pay of establishment* (+14,). The budget provision shows a rise of 14, which is composed of increases due to the appointment of four temporary overseers and two temporary clerks chargeable to the Central Road Development Fund, 4, extra staff for minor works and technical assistance to Civil departments, 1, reversion from foreign service of three overseers 4, annual increments 8, and temporary staff for contribution works 8, ; and a saving of 10, due to retirements and death, and of 1, due to posting of accountants in receipt of lower pay. The provision of 8, for temporary staff in connexion with contribution works is set off by the corresponding rise in recoveries realized from outside bodies under the sub-head "D—Deduction Account of Services rendered".

12. *Allowance*—(*a*) *Voted* (—8,). The decrease in the existing grant is composed of the further saving of 7, due to the measures taken

by Government to reduce expenditure on travelling allowance and of 1, due to fall in compensatory allowance granted to establishments in the hills.

(*b*) *Charged* (—7,), the result of —5, representing further saving due to measures taken by Government to reduce expenditure on travelling allowance, and —2, due to fall in the provision for the cost of passages of officers of non-Asiatic domicile.

13. *Contingencies* (—3,)— The decrease is due to the curtailment of the provision with a view to secure economy in expenditure.

C—Charges in England

14. (*a*) *Voted.*—The provision of 12, represents expenditure in England on account of leave salaries of two officers expected to be on leave out of India in the budget year.

(*b*) *Charged.*—An increase of 19, due to the grant of leave preparatory to retirement to one superintending engineer and leave to one Executive Engineer is partly set off by a saving of 5, in the provision for sterling overseas pay, so that the net increase is only 14,.

D—Deduction Account of services rendered

15. The rise of 8, in the recoveries is accounted for by the fact that the contemplated reduction in the percentage charges levied on works executed by the Public Works Department on behalf of local bodies will necessitate assistance by Public Works Department more frequently than in the past.

E—Board of Communications

16. Charges connected with the activities of the Board have been transferred to the major head "12—Charges on account of Motor Vehicles Taxation Act ". (Grant no. 6.)

GRANT No. 26

GRANTS-IN-AID OF CIVIL WORKS

The budget estimate is 1,52, as against 70, in 1937-38. The increase of 82, appears under grants to District Boards and is distributed between the recurring and non-recurring heads as below :

(*i*) Recurring	+38,
(*ii*) Non-recurring	+44,
	+82,

(*i*) *Recurring*—The total provision of 66, in 1937-38 includes a sum of 58, for payment to certain district boards on account of surplus income from public ferries managed by the Public Works Department. The amount payable from year to year fluctuates and depends upon the revenue actually derived from the ferries. Owing to this uncertainty close budgeting is difficult. It now transpires that payment to the extent of 80, will fall due in the current year as against the budget provision of 58, only mentioned above. It has, however, been decided in consultation with the audit authorities that payment in 1937-38 should be limited to the amount provided in the budget and that the short payment of 22, should be made good to the boards concerned in the budget year ; accordingly the latter amount has been included in the estimates. The total provision for payment as surplus ferry receipts in the budget year is 96, of this 22, is for payment of arrears as explained above and the balance represents the anticipated amount falling due for payment in the budget year. The estimate is thus 38, higher than the sanctioned allotment of 1937-38.

In addition to the above amount of 96, the usual provision of Rs.7,906 has been made for payment of fixed recurring grants to the following district boards :

	Rs.	Rs.
(*a*) For the upkeep of certain roads to the Boards of—		
Bahraich	1,631	
Almora	5,400	
Moradabad	750	
		7,781
(*b*) To the District Board, Naini Tal, for the upkeep of the Indian dak bungalow transferred to the Board's control		125
		7,906

(*ii*) *Non-recurring*—The new provision of 44, is made up of—

	Rs.
(*a*) Grant to the Garhwal District Board ..	30,000
(*b*) Grant to the Bijnor District Board ..	14,000
Total ..	44,000

(*a*) *Garhwal District Board.*—The grant will be paid to the Board towards the cost of construction of a road in that district. The projected road will run from Fatehpur to the top of the ridge which is met before descending to Banghat, distance of eleven miles. The cost of the road as at present estimated is Rs.1 lakh, and as the

slender resources of the Board cannot find this amount, a grant of 50, in the aggregate will be made from provincial revenues. Of this 20, has already been sanctioned for payment in the current year from Rural Development Funds, and the remaining 30, will be paid in the budget year. Garhwal is suffering in many respects for want of communications and the projected road will meet this want to some extent.

(*b*) *Bijnor District Board.*—The grant will be paid to the Board towards the cost of construction of a metalled road of seven miles from Bijnor to Daranagar. Daranagar is visited daily by a large number of pilgrims and an important fair is annually held there ; the existing unmetalled road is thus a source of much inconvenience and trouble to the pilgrims and the public. Local subscriptions to the extent of one-third of the cost have been collected and the District Board will find a similar amount. The remaining one-third will be met from this Government grant.

2. The details of the recurring provision of Rs. 2,504 under grants to municipalities are as follows :

	Rs.
(1) To the Municipal Board, Ballia, for the maintenance of a bund	500
(2) To the Municipal Board, Kasganj, for the maintenance of an old provincial road transferred to the control of the Board by the Public Works Department	534
(3) To the Municipal Board, Saharanpur, for the maintenance of a portion of the Pandohinadi bund transferred to their control from that of the Public Works Department	600
(4) To the Municipal Board, Meerut, towards the maintenance of the recreation grounds in the Civil Lines	750
(5)To the Municipal Board, Naini Tal, on account of pensionary charges paid by them to the Public Works Department in connexion with that Department's maintenance of certain roads and drains in the municipality	120
Total	2,504

:. The contribution of Rs.1,500 to the Bihar Government is for the maintenance of a road in the interests of certain outlying tracts of the Mirzapur district. The payment is a recurring one and is based on a mutual agreement between the two Governments.

GRANT No. 27

Famine Relief

The United Provinces Famine Relief Fund Act, 1936, provided for the establishment of a statutory fund by the name of the United Provinces Famine Relief Fund to consist of securities of the Government of India to be purchased out of the balance withdrawn from the old Famine Relief Fund, the interest earned on such securities and the annual contributions made from Provincial revenues. The Fund can be expended only upon the relief of serious famine and of distress of a serious nature arising from drought, flood or other natural calamities. When, however, the balance in the Fund exceeds Rs.55 lakhs the excess may be utilized to meet expenditure on protective irrigation works and on other works for the prevention of famine or to pay the debt charges for which the Province is liable. The account of the Fund is made up at the end of each financial year, the securities included in the Fund being valued at their market value on the last day of the said year. If the accounts so made up in respect of any year show that the Fund has fallen below Rs.55 lakhs the deficiency must be made good by assignment from Provincial revenues in the following year. In case the deficiency exceeds Rs.16 lakhs it may be made up by annual instalments each of which, except the last, being not less than Rs.16 lakhs.

2. In accordance with the above provisions of the United Provinces Famine Relief Fund Act, the Provincial Government, with the previous sanction of the Governor General in Council, withdrew early in January, 1937, the balance at the credit of the old Fund and invested the same by purchasing securities of the aggregate face-value of Rs.51,07,400, at a cost of Rs.54,99,914 *plus* Rs.41,374 on account of accrued interest ; the total purchase price thus paid amounted to Rs.55,41,288.

The account of the Fund for the year 1936-37 disclosed that the amount in the Fund, taking into account the market value of the securities as on March 31, 1937, was Rs.2,65,000 below the prescribed minimum of Rs.55 lakhs. This deficiency was mainly due to the fact that the securities held in the Fund depreciated in value, their market value on March 31, 1937, being Rs.52,47,520 only. Accordingly as required by the Act a sum of Rs.2,65,000 was transferred to the Fund from the revenue account to bring up the balance to the prescribed minimum of 55 lakhs. This assignment of 2,65, has also been invested in the securities of the Government of India in compliance with section 6 of the Act which requires that all sums to the credit of the Fund which may not be required for immediate expenditure shall be invested in Government of India securities.

3. The total sum to be withdrawn from the Fund in the budget year amounts to Rs.1,97,840. This amount is required for expenditure on the following purposes :

	Rs.
(1) Test works and relief	42,500
(2) Maintenance of famine tools and plant ..	940
(3) Gratuitous relief	50,000
(4) Forest hay fodder operations (Maintenance and precautionary expenditure)	2,400
(5) Other operations	2,000
(6) Repayment of loans taken from the Central Government	1,00,000
Total	1,97,840

(1) *Test works and relief*—The estimate of Rs.42,500 is made up of the normal provision of Rs.2,500 for test works and relief that may have to be opened in the budget year and of Rs.40,000 for the construction of certain protective irrigation works in tahsil Khairagarh in the Agra district. The tract known as "Dang Circle" in that tahsil has very scanty rainfall, and on account of the rocky nature of the soil construction of wells or canals is very difficult. As a result, conditions bordering on famine have been frequent in the past with consequent decrease in population, rents and revenue. To meet the situation it is proposed to construct a chain of bunds in the area and a detailed scheme in this behalf is already under technical and administrative examination. For the immediate future it is proposed to start work by detailing survey parties to examine and report on the minor parts of the scheme with a view to constructing the smaller of the bunds without delay. A sum of Rs.40,000 is estimated for expenditure on this account in the budget year.

(2) *Maintenance of famine tools and plant*—The Public Works Department, Irrigation Branch, maintain a stock of famine tools and plant and the estimate of Rs.940, which is Rs.120 less than the provision in the 1937-38 budget, is based on actual requirements.

(3) *Gratuitous relief*—The provision of 50, in the budget of 1937-38 has been repeated. Gratuitous relief is, generally speaking, given for the relief of distress caused by floods or failure of crops, and as the expenditure depends on uncertain factors, definite estimating is difficult.

(4) *Forest hay fodder operations*—The provision of Rs.2,400 is Rs.1,400 more than the amount in the 1937-38 budget. The budget figure is made up of Rs.1,000 the normal allotment for maintaining the presses which are kept as a precautionary measure in case of famine, and Rs.1,400 required for the erection of a shed and godown for hydraulic presses and the construction of quarters for a chaukidar, at Dhaurra in the Jhansi Division. Dhaurra is the biggest centre in that division for producing hay and in the interests of efficiency, so essential in famine operations, it is necessary that the presses should be stocked at the place of operations.

(5) *Other operations*—The amount in the budget is the normal provision for the proper maintenance of material purchased in the past for the destruction of locusts.

(6) *Repayment of loans taken from the Central Government*—As already explained the excess over Rs.55 lakhs in the Fund can be used *inter alia* for paying the debt charges for which the Provincial Government is liable. As will be seen from the succeeding paragraph the balance in the Fund permits of 1,00, being withdrawn for this purpose and accordingly this will be withdrawn from the Fund and utilized towards the payment of the consolidated debt due to the Government of India.

4. The securities at present held in the Fund consist of—

Loan	*Face-value* Rs.
(*i*) $3\frac{1}{2}$ per cent. 1947—50	22,00,700
(*ii*) $3\frac{1}{2}$ per cent. paper	16,00,000
(*iii*) 4 per cent. 1960—70	15,55,600
Total	53,56,300

A table setting out the position of the Fund is appended to the demand for this grant. According to the account of the Fund for 1936-37 the closing cash balance on March 31, 1937, was *minus* Rs.12,518 and this amount represents the opening cash balance of 1937-38 according to the revised estimate. According to the same estimate the cash balance in the Fund on March 31, 1938 is estimated at Rs.21,222. In the budget year the securities of the aggregate purchase price of 57,65, included in the Fund will earn interest amounting to 1,95,. The total of the cash and securities (at purchase price) will therefore be 59,81, thus—

Opening balance	21,
Securities at purchase price	57,65,
Interest on securities	1,95,
Total	59,81,

From the above amount 1,98, will be withdrawn for the purposes explained in paragraph 3 above. The balance on March 31, 1939, will then be 57,83,. This is 2,83, above the prescribed minimum of Rs.55 lakhs, though the market value of the securities contained in the Fund will probably not exceed the minimum 55 lakhs prescribed by the Act. The position of the Fund on the basis of the purchase price of the securities included in it will be as follows :

	Revised, 1937-38	Budget, 1938-39
Purchase price of securities (excluding payment on account of accrued interest)	57,65,	57,65,
Closing balance in cash	21,	18,
Total ..	57,86,	57,83,

In view of the above no assignment from revenue account to the Fund is likely to be required in the budget year and no provision has therefore been made in the estimates for this purpose.

GRANT No. 28

Superannuation Allowances and Pensions

Inclusive of the amounts debitable to Commercial departments the totals under this Grant compare as under :

		Voted Rs.	Charged Rs.
1937–38	.. .. ..	72,22,	24,98,
1938–39	.. .. ..	75,87,	25,13,
	Difference ..	+3,65,	+15,

2. Voted (+3,65,)—There is an increase of 3,75, under the main sub-head, " A—Superannuation and retired allowances ". Pensionary charges are growing each year, making close budgeting difficult. The restriction of extensions of service beyond the age of 55 years both in the case of ministerial and non-ministerial servants has added to the normal growth during the last year or so. As a result, the provision in the budget for 1937-38 proved insufficient and had to be supplemented by 1,90,. Compared with the revised, the estimate for the budget year is higher by 1,50, which takes into account the effect of restricting the grant of extensions of service. The allotment for the United Provinces Compassionate Fund has been increased by 10, on account of the growing number of applications for relief from this Fund. A sum of 20, less has been provided for pensionary charges in England on the basis of past actuals.

3. *Charged* (+15,)—The increase of 13, appears under superannuation and retired allowances and represents the ordinary growth in pensionary charges. A provision of 1, has been made under compassionate allowance on the basis of the revised for 1937-38. The provision for payment of political and charitable allowances for the maintenance of certain ancient mosques and temples in the United Provinces has been reduced by nearly 1, on the basis of probable requirements. The estimate of pensionary charges in England for the budget year is higher by 2, to allow for the ordinary growth in such expenditure. These variations account for the net increase of 15, under "*charged*" items.

4. *I—Deductions on account of commercial departments*—Pensions paid to officials who have served in the Irrigation Department are charged to the head "55—Superannuation", but the Irrigation head receives a debit calculated at a certain percentage of Irrigation establishment charges. The irrigation debit appears in Grant no. 9, and since the Legislature will vote the amount debitable to Irrigation under Grant no. 9, only the net amount is presented to the vote of the Legislature under this Grant. The amount in 1937-38 was 3,84, while the corresponding figure for 1938-39 is 4,00,. The difference is due to the increased cost of Irrigation establishment in the budget year.

5. *Sub-head J—Equated payments of commuted value of pensions charged to capital*—There are two kinds of commutation transactions, viz. (*a*) payments to pensioners, or to other Governments when this province transfers any pension to them, and (*b*) receipts representing

the commuted value of pensions transferred to this province by other provinces. Both the charges and receipts are of a capital nature and are exhibited in Grant no. 33 relating to head "83", receipts being taken in reduction of expenditure on commutations. The net charge under the head "83" represents a saving to the revenue head for superannuation allowances and pensions. Accordingly this head takes for 15 years a share of the equated payment on account of the net sums shown under "83". The equated payment up to the year 1937-38, which falls due in 1938-39, is Rs.7,17,828 as shown under sub-head J and is made up of—

(*a*) Rs.4,56,242 for principal, which is deducted under the head "83" and

(*b*) Rs.2,61,586 for interest, which appears as a deduction in the "*charged*" appropriation for interest on debt and other obligations.

The items shown under this sub-head represent only account adjustments and are therefore excluded from the amount voted under this grant. The real charge on account of interest on loans for commutation appears in the "*charged*" appropriation for interest on debt and other obligations, and that on account of the repayment of the capital of the loans in the appropriation for Reduction and Avoidance of debt.

6. *Sub-head K—Repayment of gratuities charged to Head* 85—Gratuities granted under the retrenchment rules are debited initially to the capital head "85—Payments to retrenched personnel" but are written back to the revenue head "55" within a period of five years. A sum of Rs.16,422 (voted) and Rs.3,189 (*charged*) will thus be written back from the capital to revenue head in 1938-39 in respect of gratuities paid or payable till the end of the year 1937-38. This explains the figures against the entry "K" in this grant. In the past the vote of the Legislature was obtained for gross expenditure under the head "85" ; no vote for write-back is therefore necessary. The figures for write-back have accordingly been excluded from the total amount to be voted under this Grant.

GRANT No. 29

Department of Stationery and Printing

As against a grant of 12,15, in 1937-38, the estimated expenditure in the budget year amounts to 14,71, and is thus 2,56, higher. This is the result of the following variations :

Pay of establishment	+11,
Allowances and honoraria	+5,
Contingencies	+62,
Provision for depreciation	+2,
Publishing branch	+1,
Printing at private presses	+39,
Purchase of stationery stores	+1,50,
Purchase of, and discount on, plain paper used with stamps	—6,
Charges in England	—8,
Net increase ..	2,56,

The following paragraphs explain the variations by sub-heads.

B—Government Press

2. As compared with 1937-38, the provision for the budget year shows an increase of 84, noticeable variations being as follows:

Pay of establishment—There is an increase of 11, made up of—

+ 14, in the Operative branch, due to the inclusion of 10, for additional temporary staff required for the Hindi and Urdu section of the Press on account of the heavy amount of vernacular printing, and an extra provision of 4, for piece work establishment based on anticipated requirements and past actuals ;

— 2, under Branch supervision, due mainly to the appointment of a new assistant superintendent on the reduced scale of pay,

— 1, under Auxiliaries, on account of recruitment of men on lower scales of pay in the vacancies caused by retirements or otherwise.

Allowances and honoraria—A sum of 5, more has been provided mainly on account of overtime allowance on the basis of anticipated requirements. Though machines are working their full capacity, the pressure of work necessitates payment of overtime allowances.

Contingencies –The total provision is higher by 62, composed of +8, for postage and telegram charges due to the heavier *Gazette* and greater despatches on account of publication of Encumbered Estates Act notices, + 4, due to longer hours of work and the consequent increase in electric consumption, +8, for purchase of raw materials and stores due to the greater demands for printing, +7, for increased freight charges based on requirements and +35, for printing of electoral rolls on account of the expected general election to the Central Legislature. The expenditure on the printing of these electoral rolls is, however,

recoverable from the Central Government and an equivalent amount has been taken on the receipt side of the Press budget.

Provision for depreciation—A sum of 2, more has been provided, based on the capital value of plant which has increased due to the recent purchase of additional plant.

Publishing branch—The budget figure is higher by 2, on account of the additional temporary staff required to deal with the bill work for Encumbered Estates Act notices.

Printing at private presses—The allotment has been increased by 39, due to considerable increase in printing demands necessitating the assistance of private presses. Without this assistance it has not been possible to keep abreast of the inflow of notices for the *Gazette* under the Encumbered Estates Act.

Purchase of stationery stores—The provision has been increased by 1,50, on account of very heavy consumption of all kinds of paper and in view of the rise in the contract prices expected in the budget year.

Purchase of, and discount on, plain paper used with stamps —The provision has been reduced by 6, on the basis of probab le requirements. The charge depends on the sale of plain paper.

Charges in England—There is a decrease of 8, made up of—48, on account of the exclusion of the non-recurring provision made in the provision year's budget for purchase of some machinery, and the inclusion of 40, for some more plant to be purchased in the budget year, which is required to cope with the increased work in the Press.

GRANT No. 30

MISCELLANEOUS CHARGES

This grant covers all transactions of the civil departments which it is not possible to bring to account under any of the descriptive major heads. This accounts for the diversity of charges debitable to this head.

The total estimate of 9,10, is 29, above the grant for 1937-38. This increase is due to :

(1) Increase in the provision under "E—Irrecoverable loans written off"		+1,34,
(2) Decreases under the following minor heads :		
(i) *A*—Miscellaneous Durbar charges	—1,	
(ii) *B*—Cost of books and periodicals	—4,	
(iii) *C*—Donations for, and charges on, charitable purposes	—3,	
(iv) *F*—Miscellaneous contributions	—25,	
(v) *H*—Miscellaneous and unforeseen charges	—21,	
(vi) *I*—Charges in connexion with the celebration of His Majesty's Coronation	—19,	
(vii) *J*—Commissions of enquiry ..	—31,	
(viii) *L*—Works	—1,	
		—1,05,
Net ..		+29,

2—(1) *E—Irrecoverable loans written off*—The increase in the budget allotment is for writing off *taqavi* loans which have become irrecoverable in the current year on account of unfavourable agricultural conditions in several districts.

(2) The total decrease of 1,05, under items (i) to (viii) above is due to the following reasons :

(i) *A—Miscellaneous Durbar charges*—No provision is being made under this head.

(ii) *B—Cost of books and periodicals*—The decrease of 4, is due to omission of provision for subsidizing newspapers for publicity purposes. The Government are not in favour of giving such subsidies.

(iii) *C—Donations for, and charges on, charitable purposes*—The decrease of 3, occurs under "(7) Maintenance of orphans and foundlings" and is based on requirements.

(iv) *F—Miscellaneous contributions*—The total decrease of 25, is distributed as below :

21, Under grants to Municipalities (non-recurring) due to the omission from the budget of provision for a non-recurring grant which has been paid in the current year to the Hardwar Municipal Board in connexion with the Kotwali

project in that town. The grant was partly in lieu of a building which the board made over to Government for use as police constables' quarters and partly as compensation for the loss in the board's income from certain shops attached to two outposts which were sold and the sale-proceeds of which were credited to Government.

—2, In the provision for guarantees to the Telegraph Department on the basis of past actuals.

—2, Due to omission of provision for subsidy to a newspaper for depressed classes, as the Government do not consider that such a subsidy should be given from public revenues, for rounding.

—25,

(v) *H—Miscellaneous and unforeseen charges*—The decrease of 21, is the result of the following variations :

—8, In the allotment under " (1) Abolition of coolie *utar* in Kumaun " as a measure of economy.

+2, Under " (7) Demarcation of boundaries between British territory and Indian States " on account of correction in classification. Previously the district officers used to debit the cost on the above account to the head "7—Land revenue " under a misapprehension.

—3, Due to omission of a non-recurring provision for the purchase of portraits of Their Majesties.

—12, Under " (9) Cost of survey of *waqfs* under the United Provinces Muslim Waqfs Act, 1936 " on the basis of requirements during the budget year, the amount provided having been fixed with due regard to the need for economy and to the fact that the total cost incurred by the Government in the survey will be recovered in due course from the *waqfs* in accordance with the provisions of the above Act.

—21,

(vi) *I—Celebration of His Majesty's, Coronation*—Omission of the non-recurring provision accounts for the decrease of 19,.

(vii) *J—Commissions of inquiry*—The Rent and Revenue Committee has finished its work, hence no provision for it has been made in the budget year. Under the rules for the classification of charges the cost of committees appointed by the Legislature with instructions to report to it is debitable to the minor head pertaining to the legislative body concerned under "25—General administration—Legislative bodies." The lump provision of 24, made in the budget year is expected to suffice for the non-legislative committees that may be appointed by the Government during the year.

(viii) *L—Works*—The reduction of 1, is based on past actuals.

3. The details of the recurring grants to municipalities and district boards provided for under the head "F. Miscellaneous contributions" are as follows :

Municipalities		Rs.
(i) Ghazipur, as compensation for the loss of income from stud lands		7,600
(ii) Agra, as compensation for the loss of income from tolls on the Jumna Bridge		15,000
(iii) Allahabad, as nazul subsidy		18,240
(iv) Notified Area Committee, Fatehpur-Sikri, to supplement its income from direct taxation ..		1,000
(v) Jhansi, as compensation for the loss of revenue from house-tax consequent on the creation of the Jhansi Notified Area		2,000
(vi) Nawabganj (Bara Banki), as compensation for the resumption of certain nazul property ..		2,000
Total		45,840
District Boards		
(i) Saharanpur and Bulandshahr, for general purposes (Rs. 30,000 each)		60,000
(ii) Ballia (Rs. 5,626 contract and Rs. 5,000 on account of surplus ferry receipts ; the ferry is under the management of the district magistrate)		10,626
(iii) Dehra Dun, under the contract made with it in 1914–15		1,295
	Rs.	
(iv) Contract grants to—		
Dehra Dun (in addition to Rs. 1,295)	28,430	3,38,680
Pilibhit	47,388	
Farrukhabad	11,450	
Jhansi	73,020	
Jalaun	6,681	
Hamirpur	13,730	
Banda	26,159	
Mirzapur	7,112	
Gorakhpur	13,362	
Naini Tal	22,338	
Almora	35,000	
Garhwal	25,000	
Kheri	17,688	
Fyzabad	3,000	
Bahraich	8,322	
(v) Three Kumaun boards for schools, hospitals and roads—		
Naini Tal	12,000	77,375
Almora	37,672	
Garhwal	27,703	
(vi) Garhwal for the third veterinary assistant ..		672
(vii) Jhansi, as compensation for the resumption of certain groves		2,219
Total ..		4,90,867

GRANT No. 31

Irrigation and Hydro-Electric Works not met from Revenue

For Irrigation and Hydro-electric loan works, generally described as "works not met from revenue," the budget provides for a total expenditure of 18,27, as under :

This Grant for works	15,84,
Share of establishment charges (vide Grant no. 9) ..	2,43,
	18,27,

This grant concerns Irrigation proper and Hydro-electric, each of which is explained in the succeeding paragraphs so far as works outlay is concerned.

Irrigation (Productive)

2. The amount required is as under :

(*a*) Works in progress	5,27,
(*b*) Other works	1,00,
(*c*) Tools and Plant	4,
(*d*) Suspense	8,
(*e*) Deduct contribution from revenue	—50,
Net total ..	5,89,

(*a*) *Works in progress*—The provision in the budget year is for the completion of the following works :

(1) Komri distributary	35,
(2) Remodelling Mat and Hathras branches ..	38,
(3) State tube-wells	3,60,
(4) Fyzabad electricity and Gogra pumping scheme	94,
Total ..	5,27,

It is hoped that the Fyzabad electricity and Gogra pumping scheme will be ready in time for the *kharif* of 1938.

(*b*) *Other works*—A sum of 60, is required in the budget year for constructing a spur on the Sarda river at Banbassa, to ensure the safety of the barrage. The experience of the past eight years has proved the necessity of a permanent training work which will have the effect of pushing the river away from the left bank and inducing it to flow centrally through the barrage.

The balance of 40, is required to cover the cost of remunerative channels to be constructed on the Sarda Canal and for unforeseen minor works.

(*c*) *Tools and Plant*—These are used jointly for revenue and loan works, the total cost being distributed *pro rata*. The proportionate cost of tools and plant on loan works is lower by 36, on account of decrease in works.

(*d*) *Suspense*—A sum of 8, has been provided for the suspense account of State tube-wells and the Fyzabad electricity and Gogra pumping scheme.

(*e*) *Deduct contribution from revenue*—The sum of 50, shown against this item relates to the recovery of the cost of watercourses on the Sarda Canal. The cost was originally debited to capital but is being written back in instalments to revenue.

Irrigation (*Unproductive*)

3. A total provision of 62, has been made which is composed of 60, for the construction of new remunerative channels in Bundelkhand and 2, for tools and plant which is self-explanatory.

Hydro-electric Works

4. A sum of 8,93, has been provided for the various works, particulars of which are given in the statement attached to the grant. These works are required in connexion with the finalization of the revised project of the Ganges Canal hydro-electric grid scheme as sanctioned by the Secretary of State for India.

The position with regard to the project is as follows :

Amount of estimate sanctioned by the Secretary of State	Expenditure to end of 1936-37	Probable expenditure during 1937-38	Total expenditure to end of 1937-38	Balance available for expenditure	Demand for 1938-39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,02,78,700	2,68,01,092	34,10,400	3,02,11,492	67,208	8,93,000

The increase is partly due to the cost of Civil works at Salawa and Chitaura being about 5 lakhs more than that provided in the project sanctioned by the Secretary of State and partly to :

	Rs.
(*a*) Filling of scour holes, etc. in the Ganges Canal ..	1,10,000
(*b*) Running of Chandausi Steam station during construction	90,500
(*c*) Share of inspection houses in the tube-well chargeable to Hydel	60,000
(*d*) Increase in the cost of Nirgajni and Chandausi power stations and plant	65,292
Total ..	3,25,792

5. *Tools and plant*—The proportionate cost of tools and plant on loan works is lower by 14, on account of decrease in works.

6. *Suspense*—The decrease of 29, under suspense, is due to less capital outlay on works and also to the demand being kept as low as possible.

GRANT No. 32

Outlay on Public Works (excluding establishment) not charged to Revenue

No provision has been made for the work of extension of the Council House building at Lucknow, which has been completed. The second item relates to the construction of seven residences at a cost of 2, 00, for the Hon'ble Ministers and the Hon'ble Speaker at Lucknow. The expenditure has been necessitated by the new Constitution. It is proposed to sell two existing large houses in order to defray this cost. A sum of 5, is provided for completion of the extension of the Nurses' Home in the King George's and Queen Mary's Hospital for women and children, Lucknow. The extra accommodation is urgently necessary to mitigate acute discomfort to the nurses in the home.

2. The budget also includes a provision of 14,58, for works of road improvements included in the sanctioned 5-year Road Programme embarked on in the year 1935–36. For the sake of economy in both capital outlay and in maintenance charges, as well as for the sake of public convenience and industrial development, it is imperative to complete the programme by the end of 1939–40. The interest and amortization charges of the loan money will be met from the income of the Province from the Central Road Development Fund.

3. The proportionate share of tools and plant for works in this Grant is Rs.30,365.

GRANT No. 33

COMMUTED VALUE OF PENSIONS

There are two kinds of commutation :

(1) A pensioner may desire to draw his pension in another province. In such a case, the pension is transferred for payment by the Government concerned, which receives in cash the commuted value of the pension taken over. These payments are shown under sub-head A of the grant. On the other hand, pensioners of other Governments often take up their residence in the United Provinces, in which case this province receives the commuted value from the Government to which they belonged and arranges to pay the pensioners. These recoveries are shown as a deduction from expenditure under sub-head C of the grant. It may be mentioned that only the Central Government, Military Department and North-West Frontier Government share with the Government of the United Provinces the above arrangement of adjustment of the commuted value of pensions. Other Provincial Governments adjust the actual annual pensionary charges.

(2) Pensioners who are paid their pensions from provincial funds may commute up to one-half of the pension, subject to certain conditions. For this class of commutation, provision is made under sub-head B.

The variations under sub-heads are explained below.

2. *Sub-head A—Payment of commuted value to other Governments*—The budget provision is 1,25, as against 1,10, in the year 1937-38. A higher figure has been taken on the basis of the revised estimate of 1937-38.

3. *Sub-head B—Commuted value of pensions*—In 1937-38 the provision was 10,25, voted and 75, charged, or in all 11,00, while in the budget year a provision has been made of 10,20, voted, and 1,05, charged, or in all 11,25, and is based on a review of past actuals.

4. *Sub-head C—Capital receipts*—Recoveries from other provinces are estimated at 3,00, as against 2,50, in the year 1937-38.

5. *Sub-head D—Capital repayments*—The *deduct* entry of Rs.4,56,242 is explained in the memorandum on Grant No. 28.

GRANT No. 34

Loans and Advances bearing Interest

There are two main categories of loans and advances given on interest by the Provincial Governments.

A—Loans to Municipalities, etc. (including advances to cultivators).
B—Loans to Government servants.

2. *A—Loans to Municipalities, etc.*—The details of (1) Loans to Municipalities, (2) Loans to District Boards and (7) Miscellaneous loans and advances are given in the statement of details attached to the grant and require no comment.

The provision of Rs.17 lakhs for "Advances to cultivators", i.e. *taqavi*, is for cash disbursements as well as for *taqavi* in the form of fertilizers and seeds. In the year 1937-38 the Agriculture Department were given an advance of Rs.2 lakhs to purchase fertilizers. When the fertilizers are distributed to cultivators their value is treated as *taqavi* and the same amount again becomes available to the Director of Agriculture for making further purchases. In 1938-39 fertilizers of the value of Rs.2 lakhs will be distributed to cultivators and appear here as *taqavi* advances. The amount of *taqavi* to be distributed in the form of seed will be Rs.1½ lakhs, and the balance of Rs.13½ lakhs will be in cash.

Under the new Rural Uplift Scheme advances of Rs.25 lakhs will be given to cultivators for purchase of seeds, fertilizers and implements and advances of Rs.5 lakhs will be made for purchase of raw materials, etc. for cottage industries.

3. *B—Loans to Government servants*—All the items under this head, except "Other advances" are self-explanatory. The amount of Rs.1,500 provided under "Other advances" is meant for advances to police officers for defending themselves in Civil and Criminal cases brought against them on account of acts done in the discharge of their official duties. Such advances will be recovered by instalments unless on hearing the results of the legal proceedings Government decide to bear the cost of the defence.

GRANT No. 35

Interest-free Advances

It has been stated in the memo. on grant for loans and advances bearing interest that *taqavi* of Rs.2 lakhs will be distributed in the form of fertilizers in 1938-39. No provision for the amount has, however, been made under the head " Advance to the Agriculture Department for purchase of fertilizers " as the account of fertilizers is not closed annually. When the fertilizers are distributed the amount is treated *taqavi* and the same amount again becomes available to the Director of Agriculture for making further purchases of fertilizers. There is, therefore, no necessity of providing the amount under the head "Advance to Agriculture Department for purchase of fertilizers" in the grant for "Interest-free advances", the original amount being treated as a permanent advance.

2. On the other hand the account of the advance to the Agriculture Department for purchase of seed is closed annually. Seed of the value of 1½ lakhs will be purchased by the Agriculture Department in April, 1938, and will be distributed to cultivators in October, 1938, the cost being recovered as *taqavi*. Besides that for the scheme of seed exchange under the Rural Development Scheme, the Agriculture Department has issued about 50 maunds of improved seed to selected cultivators in the area adjoining each seed store known as the supervised area. This improved seed was sown in October, 1937, under the supervision of the Agriculture Department. The crop of pure seed available in each supervised area in April, 1938, will be about 500 maunds. The whole of this crop will then be purchased by the department at a cost of about 4 lakhs. This seed will be given out in exchange for *desi* seed to cultivators or seed unions mostly in October, 1938. The difference in the prices of improved seed and *desi* seed will be met from the provision made for the purpose in the Rural Development Scheme. The whole of the advance of Rs.4 lakhs will thus be recovered in October, 1938, and there will be no net expenditure in the budget for 1938-39.

3. The amount of Rs.2,000 provided under "Others" is required for advances for overseas passages.

GRANT No. 33

INTEREST-FREE ADVANCES

It has been stated in the memo. on grant for interest-bearing advances bearing interest that [illegible] of 1.82 lakhs will be distributed in the form of fertilizers in 1938-39. No provision for this amount has, however, been made under the head "Advance to the Agriculture Department for purchase of fertilizers" as the account of fertilizers is closed annually. When the fertilizers are distributed the amount is credited [illegible] and the same amount again becomes available to the Director of Agriculture for making further purchases of fertilizers. There is, therefore, no necessity of providing the amount under the head "Advance to Agriculture Department for purchase of fertilizers" in the grant for "Interest-free advances", the original amount being treated as a permanent advance.

2. On the other hand, the account of the advance to the Agriculture Department for purchase of seed is closed annually. Seed of the value of 1½ lakhs will be purchased by the Agriculture Department in April, 1938, and will be distributed to cultivators in October, 1938, the outstanding [illegible]. Besides this, for the scheme of seed exchange under the Rural Development Scheme, the Agriculture Department [illegible] of improved [illegible] to selected cultivators in the area adjoining each seed store known as the supervised area. This improved seed was sown in October, 1937, under the supervision of the Agriculture Department. The crop of pure seed available in each supervised area in April, 1938, will be about 600 maunds. The whole of this crop will then be purchased by the Department at a cost of about 4 lakhs. This seed will be given out in exchange for desi seed to cultivators [illegible] in October, 1938. The difference in the prices of improved seed and desi seed will be met from the provision made for the purposes of the Rural Development Scheme. The whole of the advance of Rs. 4 lakhs will thus be recovered in October, 1938, and there will be no net expenditure in the budget for 1938-39.

3. The amount of Rs.2,000 provided under "Others" is required for advances for overseas passages.

GOVERNMENT OF THE
CENTRAL PROVINCES AND BERAR

NOTE ON NEW ITEMS OF EXPENDITURE

FOR THE YEAR

1938-39

NAGPUR
Government Printing, C. P. & Berar
1938

NOTE ON NEW ITEMS OF EXPENDITURE

7.—LAND REVENUE

Serial No. 1.—Outlay on improvements in the raiyatwari villages in Central Provinces and Berar

In accordance with the fixed policy of Government the Commissioners of divisions applied for sanction to the inclusion of a total provision of Rs. 6,601 on account of new works in the budget estimates for the year 1938-39 under the head "7.—Land Revenue—Management of Government Estates—Outlay on improvements" for the development of raiyatwari estates. The estimate included provision for unavoidable, urgent and ordinary works. Government decided to provide the amount for unavoidable works as under :—

Chanda district.

	Rs.
Construction of a tank at Durgapur ..	1,000
Construction of a well at Lakhmapur Chak ..	500
Construction of a well at Rampur ..	500
Total ..	2,000

8.—PROVINCIAL EXCISE

Serial No. 2.—Creation of four temporary posts of District Excise Officers

In August 1936, the Excise Commissioner reported that the cadre of District Excise Officers was getting weaker and weaker and some of inspectors in officiating charge of districts were definitely men whose qualifications did not fit them for such responsible posts. Out of 21 posts of District Excise Officers, six were occupied by officiating men and during the next three years four other vacancies would arise. The duties of District Excise Officers are of a responsible nature for the proper discharge of which man of character and good education are required. The District Excise Officer is charged with the responsibility of safeguarding the excise revenue and of administering distilleries and warehouses. He has a large area and staff to administer and control. The financial interests of contractors are often very large and to resist temptation, a man of breeding and character is required. Until not long ago officers of the provincial service held excise charge of important districts but later on two distinct cadres of District Excise Officers were created, the upper one on the scale of Rs. 300—30—600, being intended for the more important districts and the lower one on Rs. 200—15—275—15—350, for the others. Subsequently, the scales of pay were revised towards the end of 1931, and the two cadres were amalgamated on a lower scale of pay (Rs. 175—15—250—275—25—400). Although the rules permitted direct recruitment and it was also specifically laid down that recruitments to the upper cadre should ordinarily be made direct from outside, no direct appointments were made until April last.

2. With a view to improve the tone of the services and to prevent further deterioration of the superior ranks of the Excise Department by indiscriminate promotion from sub-inspectors, Government decided to make two appointments of District Excise Officers by direct recruitment in April 1937, and sanctioned the creation of two additional posts for training reserve on the time scale of pay of Rs. 150 (during probation) Rs. 175—15—250—(efficiency bar)—275—25—400. The two direct recruits have been appointed on three years' probation and during the first two years of their service they will receive training in the technical and practical work of the department and for six months they shall hold the appointment of the Assistant District Excise Officer, under an experienced District Excise Officer and then before confirmation shall work for a whole year in charge of a district. Government has also decided to appoint four District Excise Officers by direct recruitment in the current year and for this purpose has sanctioned the addition of two temporary posts to the cadre as a training reserve for a period of one year and of two temporary posts for a period of two years with effect from the date of their appointment. The increase in temporary training reserve posts will be only for the years 1938-39 and 1939-40. Thereafter the two posts for training reserve already in existence will be sufficient. Government has further decided that the posts of District Excise Officers should, in future, be filled by direct recruitment and promotion from the subordinate service in the proportion of 50 : 50.

3. The appointment to the above four posts will be made on the time scale of pay Rs. 150 (during probation)—165—15—255—(bar)—280—15—400 or on such lower scale which Government will decide on the recommendation of the Economy Committee and accordingly a provision of Rs. 6,600 (for 11 months) has been included in the budget of the Excise Department for 1938-39.

12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS

Serial No. 3.—Purchase of 10 pairs of portable wheel-weighers

The proposal to purchase these wheel-weighers has arisen out of a reference from the Government of India on the subject of the prevention of overloading of motor lorries. It was stated by them that the traffic census taken on a certain section of the roads in the Delhi area disclosed that lorries were, on the average, overloaded to the extent of 40 to 50 per cent of their proper laden weight. Representations from certain railways indicated that this state of affairs was not only confined to that particular section of road but extended to all parts of India. It was therefore suggested that all Provincial Governments should take such action as would bring about a speedy correction of this abuse. The Government of India also assured Provincial Governments that should the expense involved, particularly in the matter of providing an adequate number of weighing machines, be regarded as beyond their ordinary resources, they would be prepared to consider proposals to debit the additional cost wholly or in part to the shares of the Provincial Governments in the Road Fund. This was in conformity with paragraphs 3 (3) and 7 (V) of the Government of India (Department of Industries and Labour) Resolution on road development adopted by the Legislative Assembly and Council of State in 1937.

2. Although the amount of goods traffic conveyed by motor lorries in this province is not considerable yet this particular kind of traffic is generally on the increase. 30 lorries have recently been registered in Nagpur for the carriage of building material and goods. In the Balaghat district a certain amount of manganese is transported to the railway in lorries, while in the rest of the province goods seem to be carried in buses either in addition to passengers or in complete bus loads. In certain districts rice and grain are also transported by road and occasionally complete bus loads of oranges and mangoes are observed in transit. No satisfactory arrangement exists by which the laden weight of motor lorries can be checked, as the police department possess no weighing machines. The only manner in which loads can be checked is by taking a vehicle to an octroi post and weighing the load piecemeal or in certain cases weighing the vehicle on the weigh-bridges belonging to gins or presses, which are generally too small for the purpose. It is therefore proposed to purchase 10 pairs of Avery's portable wheel-weighers at a cost of Rs. 20,500 from the Provincial share in the Road Fund, which has been approved by the Government of India.

25.—GENERAL ADMINISTRATION

Serial No. 7.—Grants for Village Uplift Work

On the recommendation of the Village Uplift Board a provision of Rs. 2,100 was made in the budget estimates of the Board for the year 1937-38 for payment to District Committees, of grants equal to half the cost of schemes approved by the Board. The Board has now recommended that a sum of Rs. 8,000 as detailed below may be included in the budget estimates for 1938 39 for grants to the District Committees for the objects specified against each. Government has accepted the recommendation but the grants will not be paid unless the District Committees raise an equal amount locally by subscription or donations.

Serial No.	Name of district committee	Purpose	Amount of grant demanded by the committee for 1938-39	Remarks
(1)	(2)	(3)	(4)	(5)
			Rs.	
1	Bilaspur ..	For purchase of gramophone records, medicines and for carrying speakers, etc., and for rallies at village uplift centres.	100	
2	Betul ..	Specific purpose not given. Probably for building roads and and repairing wells.	500	

Serial No.	Name of district committee	Purpose		Amount of grant demanded by the committee for 1938-39	Remarks
(1)	(2)	(3)		(4)	(5)
				Rs.	
3	Buldana	.. For purchasing raw materials, etc., for vocational training, for bore hole latrines or trenches.		75	
			Rs.		
4	Amraoti	.. (1) Opening of night classes for adults.	125		
		(2) Construction of sanitary latrines.	100		
		(3) Extra grant-in-aid to taluq assc ciation and library roads, etc.	250	537-8	
		(4) Printing of leaflets ..	37-8		
		(5) Miscellaneous ..	25		
		Total ..	537-8		
5	Chhindwara	.. (1) For eight nursing centres.	400		
		(2) For training class at Chaurai.	50		
		(3) For seed unions ..	10	700	
		(4) For communal bucket	15		
		(5) For three night classes	75		
		(6) For village libraries ..	150		
		Total ..	700		
6	Bhandara	..	..	..	The committee does not require any grant.
7	Akola	.. (1) Half the pay of the nurse at Ekamba	48		
		(2) Half the cost of medicine for nursing scheme.	75	148	
		(3) Library at Ekamba ..	25		
		Total ..	148		
8	Drug	.. No specific purpose mentioned (rural uplift activities).		65	
9	Nagpur	.. (1) Salary and allowance of a paid secretary.	1,200		
		(2) Bore hole latrines into Court of Wards villages.	25	1,225	
		Total ..	1,225		

Serial No.	Name of district committee	Purpose		Amount of grant demanded by the committee for 1938-39	Remarks
(1)	(2)	(3)		(4)	(5)
			Rs.	Rs.	
		(3) Grant to Hislop College Social Service League for doing uplift work at Kamla and Somalwada as per details below :—			
		(*a*) Night school expenses, etc.	40		
		(*b*) Medicine chest ..	10		
		(*c*) Magic lantern lectures	40		
		(*d*) Reading-room at Somalwada.	20		
		(*e*) House-rent ..	45	3,980	
		Total ..	155		
		(4) Work of the Bhagini mandal including Seaman's scheme.	100		
		..	..		
		(5) Work in Koradi ..	2,000		
		(6) Uplift work in selected villages in each tahsil of the district.	500		
		Total ..	3,980		
10	Mandla ..	(1) For introduction of improved seeds and implements.	100		
		(2) For restarting the industrial classes.	200	800	
		(3) For carrying out His Excellency the Viceroy's scheme of improving the breed of agricultural cattle ..	500	..	
		Total ..	800		
11	Balaghat ..	(1) Village nursing scheme	150		
		(2) Maintenance charges of a magic lantern.	50	400	
		(3) Improvement of village roads.	200		
		Total ..	400		
12	Nimar ..	For supply of medicines, clearance of sites, and weeding out charotas and for disinfection of wells.		200	Out of this Rs. 100 will be given to tahsil Village Uplift Committee Khandwa, Rs. 50 to Village Uplift Committee, Harsud, and Rs. 50 to Village Uplift Committee, Burhanpur.
13	Yeotmal ..	Introduction of village nursing scheme and tube latrines.		500	
		Grand Total ..		8,005 8 0 or 8,000 0 0	

Serial No. 8.—Establishment of 50 rural uplift centres in the Central Provinces and Berar during the year 1938-39

A scheme has been drawn up in consultation with the All-India Village Industrie Association as promised by Government during the course of the budget speech in Septem ber 1937. The scheme combines both rural uplift and subsidiary occupations as it i considered that without some means of economic improvement, much headway cannot be made in the direction of better farming, better sanitation and better living. In such a scheme the encouragement of hand spinning and hand weaving has been given a prominent place.

2. Under this scheme rural uplift centres will be selected after a careful survey by a trained worker to be obtained from the All-India Village Industries Association or the All-India Spinners Association. Both these Associations have their headquarters at Wardha. This will facilitate liaison between them and the Rural Uplift Department of Government. The centre is to comprise villages within a radius of five miles of the central village. Such centres will be selected from villages having a tradition behind them of spinning or a profitable cottage industry which can be revived through the efforts of local men with Government help. The centres willl be scattered all over the province in order to disseminate new and healthy ideas for propaganda purposes. Each centre will be incharge of one worker, who will be paid Rs. 20 per mensem. As far as possible a local man will be selected. These workers will be trained at a central institute for a period of about nine months. Mr. Shrikrishnadas Jaju of the All-India Village Industries Association has promised to help in training these workers.

3. The programme of work will include general welfare and a subsidiary occupation. The general welfare activities will embrace sanitation, health and hygiene, village roads, cleaning of wells and tanks and provision of water-supply, adult education and agricultural propaganda. On the industry side it is proposed to work at least one oil mill throughout the year so that the village may get fresh, pure and nutritious oil. The manufacture of khadi will be principal industry, the outturn of which will increase yearly until it reaches worth Rs. 1,200 in the fourth year, which is likely to be required for the needs of villages within a radius of five miles. Other subsidiary industries such as rope making, rice husking and dal milling will also be introduced on improved methods.

4. The financial liability of Government will be by means of grants on a sliding scale basis for the first four years of the scheme. The local contribution has to be not less than one-fourth in the first year, one-third in the second year, one-half in the third year and equal in the fourth year. The Government grant will not exceed Rs. 400 in the first year, Rs. 300 in the second year, Rs. 200 in the third year and Rs. 100 in the fourth year. In the first year if the local people raise Rs. 100 Government will have to pay Rs. 400. This will give a fund of Rs. 500.

5. The above scheme has been approved by Government and a provision of Rs. 25,500 as detailed below has been included under the head "25—General Administration" in the budget estimates for 1938-39 out of earmarked net excise revenue.

		Rs.
Grants to 20 centres at 400 per centre—Rs. 20,000. Rs. 1,000 to be paid during 1937-38 out of the ordinary grant.	Rs. 20,000	19,000
Deduct	.. —1,000	
	19,000	
Pay of organizer at Rs. 60 per mensem and travelling allowance at Rs. 40 per mensem.	720 480	1,200
Stipends to workers in the training Rs. 8 per mensem for 9 months for 50 workers.		3,600
Travelling allowance to workers to go from their villages to Saoli or Wardha and back to selected centres.		500
Grants to the All-India Village Industries Association at Rs. 100 per mensem to meet expenditure on training classes.		12,000
Total ..		25,500

Serial No. 9.—Discretionary grants at the disposal of Hon'ble Ministers

On the occasions of their visits to public institutions and philianthropic societies Hon'ble Ministers may like to make grants at their discretion to objects deserving of assistance from public funds. For this purpose it has been decided that a provision of Rs. 12,000 be made in the budget estimates for 1938-39 under the head "25.—General Administration—G.—Miscellaneous—Discretionary Grants by Heads of Provinces, etc."

for enabling the Ministers other than the Hon'ble the Prime Minister to make such grants. An annual allotment of Rs. 5,000 has already been fixed with effect from the current year for grants by the Hon'ble the Prime Minister.

36.—SCIENTIFIC DEPARTMENTS

Serial No. 10.—Purchase of show cases for the Central Museum at Nagpur.

The Director of Industries has been requesting since 1929 for the inclusion of Rs. 20,000 in his budget estimates for the purchase of show cases for the Central Museum, Nagpur. The proposal was duly approved both by the Board of Industries and the Finance Committee, but the provision made on that account in the budget estimates for the years 1929-30, 1930-31 and 1931-32 was cut out owing to financial stringency.

As it was not possible to provide the whole amount of Rs. 20,000 at one time, the Director of Industries proposed to purchase the show cases by instalments and asked for a provision of Rs. 2,500 only during the year 1932-33 and of Rs. 2,000 for the years 1934-35, 1935-36 and 1936-37, respectively. The proposal on each occasion was administratively approved but no provision could be made in the budget owing to financial stringency. The Director represented the matter again in the year 1936 urging that the need for show cases had become very acute as for want of them many specimens were kept exposed or in a closed cabinet. The existing show cases have also become very old having been in use for over 30 years and require to be replaced. A provision of Rs. 2,000 was made in the budget for 1937-38, and an equal amount is included in the budget for 1938-39 as the second instalment.

37.—EDUCATION

Serial No. 11.—Grant to the Nagpur University to cover the cost of half the salary of the Director of Physical Education

A grant of Rs. 900 was sanctioned for payment to the Nagpur University for the period, dated the 1st July 1935 to 31st March 1936, to cover the cost of half the salary of the Director of Physicial Education. He was appointed by the University on the time scale of Rs. 200—15—350—365—15—500. Grant at one-half of the salary of the Director was sanctioned accordingly for the two years 1936-37 and 1937-38. The period for which the Government grant was sactioned towards the above scheme expires on the 31st March 1938. The University has now renewed its application for the continuance of the Government grant towards the above scheme for a further period of three years. In view of the fact that the Director of Physical Education is doing very useful work, it has been found necessary to continue the grant towards the scheme for a further period of three years as applied for. The amount of grant admissible towards the scheme works out to Rs. 1,439, Rs. 1,529 and Rs. 1,619 for each of the three years 1938-39, 1939-40 and 1940-41.

2. The grant payable for the year 1938-39 will be subject to such cut as may be fixed by Government for that year.

Serial No. 12.—Creation of a post of Assistant Lecturer in Hindi on Rs. 150—5—250 per mensem for the Robertson College, Jubbulpore

There is at present one Assistant Professor of Hindi on Rs. 250—25—500—500—Bar 25—650—650—Bar—30—800 (Central Provinces and Berar Educational Service, Class II) in the Robertson College, Jubbulpore, who teaches B. A. and M. A. classes in Hindi but has no time to teach Intermediate classes.

2. Students passing the High School Certificate Examination, with Hindi as their optional subject, find it very difficult to offer it again in B. A. and M. A. classes, having broken the link once in the Intermediate classes. There is thus a demand for an additional teacher for teaching Hindi in Intermediate classes. An Assistant Lecturer on Rs. 150—5—250 per mensem (Central Provinces and Berar Educational Service, Class II, Lower division) has accordingly to be provided for the Robertson College, Jubbulpore, from the 1st July 1938.

Serial No. 13.—Creation of four posts of Physical Training Instructors on Rs. 50—50—2—90 per mensem for the four Government Arts Colleges from the 1st July 1938

In accordance with paragraph 9 of Ordinance No. 3-A, Chapter V, of the Nagpur University Calendar (1936-37), Physical Education is compulsory for students in all affiliated Colleges studying for the Intermediate (Arts and Science) Examination. The University appointed a Physical Training Instructor on Rs. 50 per month for each affiliated College for

two years from July 1936, in order to give the Colleges adequate time to make their own arrangements and to avoid delay in introducing the scheme of Compulsory Physical Education. The Colleges have been informed that it will not be possible to continue these appointments at the expense of the University from the next academic year 1938-39.

2. It is necessary for the Education Department to make arrangements in four Government Colleges for the appointment of four Physical Training Instructors on Rs. 50—50—2—90 per mensem each in the Lower Division of the Men's Subordinate Educational Service, with effect from the 1st July 1938. The cost on this account during 1938-39 will be Rs. 1,600.

Serial No.14.—Creation of a post of taxidermist on Rs. 40—$\frac{5}{2}$—80 per mensem in the College of Science, Nagpur, with effect from the 1st July 1938

The Principal, College of Science, Nagpur, reports that there is at present no one in the Zoology Department of the College of Science who can stuff specimens and prepare skeletons of various animals. More and more stress is being laid on local fauna and their anatomy and for each class a large number of skeletons is prescribed for study. A taxidermist on Rs. 50—2—80 per mensem (scale subsequently reduced to Rs. 40—$\frac{5}{2}$—80) was accordingly proposed by the Principal for appointment from the 1st July 1931 but no provision was made in the budget for 1931-32 and also for the subsequent years owing to financial stringency. The cost during 1938-39 from the 1st July 1938 will be Rs. 320.

Serial No. 15.—Increase in the annual maintenance grant to the Central College for Women, Nagpur

The college at present receives a maintenance grant of Rs. 6,670 per annum. This grant was based on the estimates framed in 1935-36. On account of the increase in the number of students from 18 to 69 the income and expenditure of the college have also increased. The Principal has submitted, therefore, revised estimates of income and expenditure for 1938-39. On these, the institution will be entitled to a grant of Rs. 8,000 per annum at one half of the estimated income. As this is the only Women's College in the Province started by private enterprise and as the institution is being run efficiently with the limited resources at the disposal of the management sanction of Government has been accorded to the payment of the increased grant of Rs. 8,000 per annum to the Central College for Women, Nagpur, with effect from the year 1938-39. A sum of Rs. 1,330, being the increase in the grant (Rs. 8,000—6,670), has been included in the Education Budget of the year 1938-39 for the purpose.

Serial No. 16.—Maintenance grant to the Hitkarini City College, Jubbulpore

The Principal, Hitkarini City College, Jubbulpore, has submitted an application for a maintenance grant to the College for 1938-39. The College has received formal recognition from the University of Nagpur and has been admitted to the privileges of the University for a period of five years from the 1st June 1934. On the estimated income and expenditure the College is entitled to a grant of Rs. 7,066 at one-third of the expenditure. The College meets the growing demands of higher education in the north of the Province. The Hitkarini Sabha which has lent its name to the institution is not in a position to finance it.

2. Sanction of Government has been accorded to the payment o a maintenance grant of Rs. 7,066 per annum to the Hitkarini City College, Jubbulpore, with effect from the year 1938-39 and a sum of Rs. 5,300 included in the Education Budget for the purpose.

Serial No. 17.—Creation of four posts of teachers on Rs. 50—50—2—90 per mensem each in the Lower Division of the Men's Subordinate Educational Service for the Government Anglo-Vernacular Middle Schools, Katol and Kamptee, with effect from the 1st July 1938.

The present number of sections in each of the anglo-vernacular middle schools at Katol and Kamptee is six. Six class teachers, one drawing master, and a head master have been provided for these six sections in each of these schools. It is, however, an accepted principle of the Education Department that the number of sections in a middle school should be four or multiples of four ; it is also desirable that the number of sections in each of the four classes of a middle school should be the same ; otherwise pupils from the lower classes will be refused admission in the higher classes of the same school, if the number of sections in the latter is less than in the former. Two class rooms are available for additional sections in each of these schools. The number of sections in each of schools

has, however, not gone beyond six for want of necessary staff, in spite of the fact that there is a demand for two additional sections. Extra staff was not allowed owing to financial stringency.

2. In the case of the Katol anglo-vernacular middle school, the Provincial Government had approved of the proposal to create two additional posts of teachers on Rs. 50—50—2—90 per mensem for this school during the last two years, but the item had to be omitted from the Education Budget for 1936-37 and 1937-38 on account of financial stringency. The necessity in the case of each school is urgent and should not be postponed any loger.

3. The cost of four posts of teachers (two posts for each school) for these schools during 1938-39 will be Rs. 1,600.

Serial No. 18.—Creation of a post of Domestic Science and Needle-work Teacher for the Girls' High School, Akola, on Rs. 50—50—2—90 per mensem, with effect from the 1st July 1938

The Government Anglo-Vernacular Middle School for Girls at Akola has been raised to the status of a high school and high school classes IX, X and XI have been added to it, at the rate of one class a year since 1935-36. It has now developed into a full fledged high school and pupils will appear for the Central Provinces and Berar High School Certificate Examination in 1938 for the first time.

2. The Inspectress of Schools, Nagpur Circle, has proposed that a post of domestic science and needle-work teacher on Rs. 50—50—2—90 per mensem in the lower division of the Women's Subordinate Educational Service should be provided for the school, with effect from the 1st July 1938. Domestic science and needle-work is an optional subject for the High School Certificate Examination and it is a popular subject with girls. The cost on this account will be Rs. 400 during the year 1938-39.

Serial No. 19.—Special allotment for providing juvenile literature to the libraries attached to Government high and anglo-vernacular Middle Schools

1. A sum of Rs. 12,500 was sanctioned in 1933-34 to be paid in five annual instalments of Rs. 2,500 each, in order to supplement the usual allotments for books and maps to Government high and anglo-vernacular middle schools, for the following reasons :—

(i) Libraries in these schools contained few books for reading by pupils.

(ii) The usual allotments which were halved as a measure of economy sometime earlier, were barely sufficient for the purchase of maps necessary for use in the class-rooms, and of text-books for teachers' use, and consequently school libraries had been starved of suitable juvenile literature.

2. Sanction to the annual supplementary allotment of Rs. 2,500 will expire at the end of 1937-38. As the school libraries continue to be short of books of juvenile interest and as the ordinary allotments will be, as before, hardly sufficient for purchase of maps, text and reference books, it is proposed to provide another sum of Rs. 12,500 in five annual instalments of Rs. 2,500 each. A sum of Rs. 2,500 has been included in the budget for 1938-39 for this purpose.

Serial No. 20.—Conversion of the Government Anglo-Vernacular Middle School for Girls at Jubbulpore into a high school, with effect from the 1st July 1938

There is no Government high school for girls in Jubbulpore town and many girls cannot take advantage of the Johnson Girls' High School, Howabagh, Jubbulpore, which is situated at a distance of four miles from the city. It is expensive to send girls from the city to the above school on account of conveyance charges and people of ordinary means cannot afford to send their wards there. It has been represented in this connection that passed students from the Government Anglo-Vernacular Middle School for Girls at Jubbulpore have to stop further studies and it is urged that the latter school should be raised to the status of a high school in order to meet a genuine demand.

2. Rai Bahadur Kapurchand Chowdhry of Jubbulpore has expressed his willingness to bear the expenses of the extensions necessary to the existing building in order to provide accommodation for the high school classes. The estimated cost of the extension is approximately Rs. 11,600 (exclusive of supervision charges).

3. The following additional expenditure has to be incurred on account of staff, menials, equipment, etc., for the proposed girls' high school at Jubbulpore. Class IX

will be opened in 1938-39, Class X in 1939-40 and Class XI in 1940-41. It is proposed to include the teaching of Botany.

	Cost during 1938-39	Cost during 1939-40	Cost during 1940-41
	Recurring expenditure		
	Rs.	Rs.	Rs.
One headmistress on Rs. 200—10—250 (Rs. 200×8 months).	1,600	2,480	2,600
One graduate teacher for Class IX on Rs. 70—4—150 (Rs. 70×8 months). (One graduate teacher for Class X in 1939-40 and one graduate teacher for Class XI in 1940-41).	560	1,432	2,352
One Botany teacher on Rs. 70—4—150 (Rs. 70×8 months).	560	782	920
One Drawing master on Rs. 50—2—90 (Rs. 50×8 months).	400	600	616
Total ..	3,120	5,384	6,488
Servants			
One peon on Rs. 11—⅛—15 per mensem ..	88	132	132
Total ..	3,208	5,516	6,620
	Non-recurring expenditure		
Equipment	350	350	350
Apparatus	200	200	200

Serial No. 21.—Maintenance grant to the Anglo-Vernacular Middle School, Akola Peth

Consequent on the closure of the Municipal Anglo-Vernacular Middle School, Akola, an Anglo-Vernacular Middle School was opened at Akola Peth from the 1st July 1937. The school has been recognized provisionally till 31st March 1938.

2. The school has applied for a grant-in-aid under Article 108 of the Central Provinces Education Manual and is entitled to a grant of Rs. 927 on the estimated expenditure of Rs. 2,780 for 1938-39.

3. It is proposed, therefore, to pay the maintenance grant of Rs. 927 to the Anglo-Vernacular Middle School, Akola Peth, from the 1st April 1938, and a sum of Rs. 696 has been included in the Education Budget for 1938-39 (for three quarters of next year due for payment in that year). The grant will be subject to a percentage cut as fixed by Government.

Serial No. 22.—Maintenance grant to the Nava Bharat Vidyalaya, Wardha

The Secretary, Marwari Education Society, Wardha, has submitted an application in the prescribed form for a grant to the Nava Bharat Vidyalava, Wardha, maintained by the Society for the year 1938-39. The Nava Bharat Vidyalaya has been recognized by the High School Education Board. The application for grant has been scrutinized and the Vidyalaya is entitled to a grant of Rs. 5,000 per annum equal to half the income of the school under Article 108 of the Central Provinces Education Manual.

2. It is proposed to pay a maintenance grant of Rs. 5,000 per annum to the Nava Bharat Vidyalaya, Wardha, with effect from the 1st April 1938, and a sum of Rs. 3,750 has been included in the Education Budget for 1938-39 (for three quarters of next year due for payment in that year) for the purpose.

Serial No. 23.—Grants to local bodies for the maintenance of English Classes attached to Vernacular Middle Schools

The English Classes attached to the following Vernacular Middle Schools under the management of local bodies have been recognized by the Inspectors of Schools concerned :—

Management	*Schools*	*Amount of grants*
		Rs.
(1) District Council, Nagpur ..	Vernacular Middle School, Kondhali	130
(2) District Council, Betul ..	Vernacular Middle School, Pattan	130
(3) District Council, Raipur ..	Vernacular Middle School, Pithora	120
(4) District Council, Balaghat ..	Vernacular Middle School, Katanji	120
(5) District Council, Damoh ..	Vernacular Middle School, Patharia	120
(6) District Council, Narsinghpur ..	Vernacular Middle School, Mekh	80
(7) District Council, Hoshangabad ..	Vernacular Middle School, Sobhapur	120
(8) District Council, Hoshangabad ..	Vernacular Middle School, Rahatgaon	139
(9) Municipal Committee, Chhota Chhindwara (Gotegaon).	Vernacular Middle School, Chhota Chhindwara.	120
	Total ..	1,069

The Inspectors of Schools recommend grants to these schools for the year 1937-38, under rule 34 of section 50 on page 190 of Standing Orders.

2. Sanction of Government has been accorded for the inclusion of Rs. 804 (being the grants for three quarters to be paid in 1938-39) in the Education Budget of 1938-39.

3. The grants will be subject to such percentage cut as may be fixed by Government for that year.

Serial No. 24.—Extension and improvement of Government Vernacular Girls' Schools in the Central Provinces and Berar

Proposals for the extension and improvement of Government Vernacular Girls' Schools in the Nagpur and Jubbulpore Circles during 1938-39 have been made by the Inspectresses of Schools, Nagpur and Jubbulpore Circles. Owing to financial stringency they have been reduced and the following proposals (as they stand after reduction) have been sanctioned by Government :—

Nagpur Circle

I. Appointment of the following additional staff for strengthening the staff in the existing girls' schools with effect from the first April 1938 :—

Recurring expenditure.

	Cost during 1938-39		
	Central Provinces	Berar	Total
	Rs. a.	Rs. a.	Rs.
(*a*) Creation of 12 posts of teachers— 5 on Rs. 25 per mensem each .. 7 on Rs. 20 per mensem each ..	1,265 0	1,650 0	2,915
(*b*) Dear district allowance for 10 teachers— 3 at Re. 1-8-0 per mensem each .. 7 at Rs. 2-8-0 per mensem each ..	49 8	192 8	242
(*c*) Creation of one post of conductress (paid from contingencies) for each of the Government Girls' Schools, *viz*., Primary Girls' School, Wardha, and Vernacular Middle Girls' School, Buldana, at Rs. 12 per mensem and Rs. 10 per mensem, respectively.	132 0	110 0	242
Total ..	1,446 8	1,952 8	3,399

Jubbulpore Circle

II. Appointment of the following additional staff for strengthening the staff in the existing girls' schools with effect from the 1st April 1938 :—

Recurring expenditure.

	Cost during 1938-39		
	Central Provinces	Berar	Total
	Rs. a.	Rs.	Rs. a.
(*a*) Creation of six posts of teachers—			
3 on Rs. 40 per mensem each .. 2 on Rs. 30 per mensem each .. 1 on Rs. 25 per mensem ..	2,255 0	*Nil*	2,255 0
(*b*) Dear district allowance for one teacher at Re. 1-8-0 per mensem.	16 8	*Nil*	16 8
(*c*) Creation of a post of sweeper (paid from contingencies) at Rs. 8 per mensem for the Girls' School, Khandwa.	88 0	*Nil*	88 0
Total ..	2,359 8	*Nil*	2,359 8

Non-recurring expenditure.

	Cost during 1938-39		
	Central Provinces	Berar	Total
	Rs. a.	Rs.	Rs. a.
(*d*) Provision of Circulating Libraries for 24 girls' schools and supplementary reading material for children.	500 0	*Nil*	500 0

2. Total cost of the proposals referred to in paragraphs I and II above is given below :—

Recurring expenditure.

	Central Provinces	Berar	Total
	Rs. a.	Rs. a.	Rs. a.
(1) Nagpur Circle ..	1,446 8	1,952 8	3,399 0
(2) Jubbulpore Circle ..	2,359 8	*Nil*	2,359 8
Total ..	3,806 0	1,952 8	5,758 8

Non-recurring expenditure.

Jubbulpore Circle ..	500 0	*Nil.*	500 0
		Total ..	6,258 8

Serial No. 25.—Scheme for the establishment of two Vidya Mandirs in each tahsil in the Central Provinces and Berar

In 1836 only 5.8 per cent of the population of the Central Provinces and Berar was found literate and in 1931 it rose to 8 per cent. Literacy has thus gone up by 2.2 per cent during the last century and only by one per cent during the last thirty years. The Vidya Mandir Scheme recently published points out a way to the spread of mass education within a fixed period. It is proposed to start two Vidya Mandirs in each of the 83 tahsils of the 19 districts in the Central Provinces and Berar.

2. The average non-recurring cost of a Vidya Mandir is estimated to be Rs. 1,011 for the first year, *vide* details below :—

		Rs.
I. 1. Pay of a teacher for Vidya Mandir at Rs. 15 per mensem from 1st October 1938 for five months.		75
2. Contingencies (Usual)	.. ..	8
3. Building—Initial cost	.. ..	223
4. Appliances	.. ..	33
5. Cost of live stock for cultivation	..	
6. Maintenance of live stock	..	
7. Seed and other minor requirements	.. ..	672
8. Rent of the land	..	
9. Servants	..	
	Total ..	1,011

For 166 Vidya Mandirs the total charge for the first year will be Rs. 1,011 × 166 is equal to Rs. 1,67,826. This represents the direct expenditure on the Vidya Mandirs for the first year. In subsequent years, the cost will be met from the proceeds of the land.

II. For each Vidya Mandir, one teacher specially trained for the work of special nature expected of him will be necessary. This training will have to be given to each person before he is appointed to a post. Three kinds of candidates for employment are possible :—

(*a*) Graduates.
(*b*) Under-graduates (Matrics and Inter passed).
(*c*) Failed Matrics or non-matrics.

These candidates will be trained at an institution to be established at Raipur and an Organizing Officer will be appointed to administer the scheme and supervise the institution. The details of the syllabus will be supplied when the scheme is generally approved.

3. The expenditure on the Vidya Mandirs, the training institution with its hostel and the Organizing Officer and his establishment, will approximately amount to Rs. 2,00,000, *vide* details given below :—

Non-recurring.

	Rs.
I. Establishment of 166 Vidya Mandirs in Central Provinces and Berar.	1,67,826

Recurring

	Rs.
II. Expenditure on the training school—	
1. Pay of the Superintendent at Rs. 150 per mensem for 11 months	1,650
2. Pay of the Physical Instructor on Rs. 50 per mensem ..	550
3. Pay of 4 teachers on Rs. 80 and 4 on Rs. 60 ..	6,160
4. Pay of the office and menial establishment, *viz.*, one farrash, two peons, one chaukidar, two sweepers and one waterman (in all 7 at the rate of Rs. 10 to 12 per mensem taking an average of Rs. 11 per mensem for each) 77 x 11 = Rs. 847	847
5. Pay of hostel servants for 4 messes (at two cooks, two servants and two maid servants at Rs. 10 per mensem each amounts to Rs. 660 for 11 months and for 4 such messes the cost will be Rs. 2,640.	2,640
6. Cost of stipends at Rs. 5 per mensem for 166 stipends for 11 months.	9,130
7. Cost of implements, tools, apparatus and machines ..	
8. Cost of school furniture for the Superintendent and his office (9 teachers and students).	5,000
9. Cost of furniture for hostel, messes and the kitchens ..	
10. Cost of books and maps for the school library ..	
11. Contingencies and taxes	1,000
12. Travelling allowances to teachers and students ..	900
Total II Expenditure on the Training School ..	27,877

III. Expenditure on the Organizer and his establishment—		Rs.
1. Pay of the Organizer at Rs. 250 per mensem for 11 months	..	2,750
2. Pay of the Organizer's clerk on Rs. 30 per mensem for 11 months		360
3. Pay of the peon for 11 months	..	121
4. Travelling allowance to the Organizer	.. }	800
5. Travelling allowance to the Organizer's establishment	.. }	
6. Contingencies and Stationery	..	296
Total Organizer's and his establishment	..	4,297
Grand Total	..	2,00,000

4. A sum of Rs .2 lakhs has been included for expenditure on this scheme in 1938-39.

Serial No. 26.—Maintenance grant to Kanyashala, Gopalganj, Saugor

The Municipal Committee, Saugor, has decided to take over the private Kanyashala, Gopalganj, Saugor, from the 1st April 1938, from the present management in the interest of the institution. The municipal committee has accordingly applied for a maintenance grant under paragraph 23 of section 50 of Director of Public Instruction's Standing Orders. On the admissible expenditure the municipal committee is entitled to the grant of Rs. 604 per annum from the 1st April 1938.

2. It is proposed to pay the grant noted above to the Municipal Committee, Saugor, from the 1st April 1938 and a sum of Rs. 453 (for three-quarters of the year due for payment in that year) has been included in the Education budget for 1938-39 which will be subject to such percentage cut as may be fixed by Government.

Serial No. 27.—Maintenance grant to the Municipal Committee, Kamptee, for Vernacular Education

The Municipal Committee, Kamptee, has submitted an application for Vernacular Education grant for 1938-39.

2. On the actual income and expenditure for 1936-37 the Municipal Committee, Kamptee, is entitled to a grant of Rs. 2,412 per annum. The Inspector of Schools, Nagpur circle, the Deputy Commissioner, Nagpur, and the Commissioner, Nagpur division, through whom the application has been received recommend the grant.

3. It is proposed to pay a grant of Rs. 2,412 per annum to the Municipal Committee, Kamptee, for 1938-39 and onwards subject to such percentage cut as may be fixed by Government.

Serial No. 28.—Establishment of two circulating village libraries in each district of the Central Provinces and Berar, and in the old Seoni, Narsinghpur and Damoh districts during 1938-39

In accordance with the Press Note, dated the 16th May 1928, one library was opened and attached to a Vernacular Middle School selected by the District Council in each district of the Central Provinces and Berar and grants were paid to the District Councils for the purpose in 1928-29. A second village library in each district of the Central Provinces and Berar, and in the old districts of Seoni, Narsinghpur and Damoh has been opened during the current year, *i.e.*, 1937-38.

2. Two libraries in each district are not sufficient to satisfy the needs of the rural areas, where the lapse to illiteracy is so easy on account mainly of the lack of suitable reading matter. A scheme for the establishment of two circulating libraries in each district of the Central Provinces and Berar at a cost of Rs. 31,020, non-recurring in the first year and at Rs. 5,720 per annum in each subsequent year has, therefore, been sanctioned by Government.

3. A library will be established in a village having a Vernacular Middle or a big Primary School, which will be its main centre and four or five sub-centres will be formed within a radious of 6 miles from the chief centre. The stock of books at the chief centre will be divided into 4 or 5 sets. The head master at the main centre will, in consultation with the members of the School Committee, keep one set at his own centre and send the remaining to the sub-centres. The head masters at the sub-centres will distribute the books to people living in villages situated within a radius of about 5 miles. Library Issue Registers will be maintained at all centres. After three months or so the sets will be exchanged by

each centre and the chief centre will be shifted to another village after a period of three years where the above procedure will again be repeated. In this way each tahsil area will be served by these libraries.

4. The expenditure on two circulating libraries will be as under :—

		Rs.
Books	.. ..	1,000
Allowance to head masters (Rs. 5 × 11 months)	.. ..	110
Magazines and periodicals	.. ..	100
Cost of lamp	.. ..	60
Kerosine oil and contingencies	.. ..	40
Cupboard for keeping books	.. ..	100
Total	..	1,410
Total (Rs. 1,410 × 19 districts)	..	26,790
(Rs. 1,410 × 3 libraries in old Seoni, Narsinghpur and Damoh districts)		4,230
Total	..	31,020

Recurring cost on two libraries in subsequent years —

Allowance to head master (Rs. 5 × 12 months)	.. ..	120
Kerosine oil and contingencies	.. ..	40
Replacement of books, binding, etc.	.. ..	100
Total	..	260
Total (Rs. 260 × 19 districts)	..	4,940
(Rs. 260 × 3 libraries in old Seoni, Narsinghpur and Damoh districts)		790
Total	..	5,730

Serial No. 29.—Introduction of a scheme of compulsory education in villages in Central Provinces and Berar where schools already exist

The local bodies in Central Provinces and Berar were asked in September 1937 to submit schemes for compulsory education for villages where schools exist at present. Under Primary Education Act and the Compulsory Education Rules thereunder these bodies have to observe certain formalities before submitting the schemes for sanction. These formalities are being observed but they take time and it is unlikely that complete schemes will be received in this department before 31st March 1938. Several local bodies have convened formal meetings and published the necessary notifications.

2. So far compulsory education in these provinces has only been attempted spasmodically in certain particular areas where the local bodies responsible for primary education have showed the necessary enterprise. Except in these few local areas, progress of primary education in villages, especially, has been negligibly small and very slow owing to the financial incapacity of local bodies to shoulder their responsibilities to the full extent in this matter.

3 It has been proposed therefore to introduce compulsory primary education in the Central Provinces and Berar in the villages where schools already exist so that no expenditure on buildings and equipment will be involved. It is proposed also that double-shift system should be introduced in all these particular schools so that extra staff will not be necessary. The expenditure on the schemes is roughly estimated as given below, and is restricted to (i) an allowance of Rs. 2 per mensem each to teachers who will be required to work the double-shift system, (ii) an allowance of Rs. 2 per mensem to head masters who will function as attendance officers and (iii) compensation for loss of fee income owing to the introduction of compulsion :—

		Rs.
Allowances to teachers	.. ..	26,136
Allowances to attendance officers	.. ..	88,120
Loss of fee income	.. ..	87,784
Total expenditure	..	2,02,040
Grant at half the expenditure	..	1,01,020

4. It is proposed therefore to pay a grant of Rs. 1,01,020 per annum to the local bodies in the Central Provinces and Berar, under rule 14 (*a*) of the Compulsory Education Rules, for the introduction of compulsory primary education in villages where schools already exist and a sum of Rs. 83,000 has been included in the Education budget for 1938-39 to enable the payment of grants for 10 months of the year as it is unlikely that the schemes will be ready before May or June. No payment will be sanctioned for a scheme of compulsory education in accordance with this proposal for any area unless the usual conditions have been observed.

Serial No. 30.—Scheme for preventing lapses into illiteracy by the institution of continuation schools in rural areas

At present the majority of children in villages who finish the Primary Course find themselves unable to proceed further for higher education on account of poverty and lack of educational facilities and thus relapse into illiteracy. Government has fixed the compulsory period of attendance at a primary school at four years and many children even in compulsory areas leave school without even completing the Primary Course so that they do not receive the maximum benefit even from existing schools. Of the 129,223 boys in class I on March 31st, 1933, only 60,492 were on the rolls in class IV on March 31st, 1936, *i.e.*, a percentage of 47. The number who passed the Primary Examination in that year was 33,086, *i.e.*, 26 per cent of those who entered class I four years before. To improve the figures of stagnation and wastage, steps have been taken to improve the primary syllabus in which the instruction imparted is intimately connected with the environment and interest of the child.

2. In order to prevent lapses into illiteracy, it is proposed to start continuation schools in selected areas in rural tracts and to select 1,000 schools throughout the province for the purpose. There are about 3,500 primary schools in rural areas and provision for more continuation schools will be made in future years.

3. Instruction in these continuation schools will be imparted for one hour daily on three or four days of the week and each child will be expected to attend a continuation school for three years until he has attained the age of 14 years. These classes will be held mostly in the early evenings, while there is still day light, in the District Council schools under the guidance of the head masters. In schools where the double-shift system has been adopted, it may be necessary to hold the classes later in the evening.

4. The cost for the scheme is estimated at Rs. 25,000 in order to remunerate the head masters of the selected schools at the rate of Rs. 2 per mensem for 10 months, and expenditure on contingencies (lighting charges, etc.) at Rs. 10 per annum for each school where classes have to be held late in the evening.

5. A sum of Rs. 25,000 has been included in the education budget for 1938-39 for payment to the local bodies concerned for the purpose.

Serial No. 31.—Introduction of compulsory education at 39 centres in the Betul district

The District Council, Betul, has submitted a scheme for the introduction of compulsory education in 39 village centres comprising 96 villages which have no schools in the Betul district. Requisite conditions for the introduction of compulsory education in the villages as required by the Central Provinces Primary Education Act have been observed by the local body. It is proposed to introduce compulsion by stages, *i.e.*, to the boys from 6 to 8 years of age during the first year, 6 to 9 during the second year, 6 to 10 during the third year and 6 to 11 during the fourth year and always 6 to 12. The scheme will apply to all communities except Europeans and Anglo-Indians. Instruction will be given through the Hindi medium only and boys and girls will be permitted to attend boys' and girls' schools up to the age of 10.

2. The enrolment and staff is estimated as follows :—

	First year	Second year	Third year	Fourth year
Enrolment	308	514	713	904
Staff	39	39	39	51

Trained teachers are proposed to be engaged as far as possible. Thirty-nine of the teachers are proposed to be paid at Rs. 20 per mensem each, 8 at Rs. 18 per mensem each and the remaining 4 at Rs. 15 per mensem each.

3. The expenditure for the working of the scheme is estimated as follows :—

	First year	Second year	Third year	Fourth year
	Rs.	Rs.	Rs.	Rs.
Recurring.				
Staff ..	9,360	9,360	9,360	11,808
Provident fund contribution on above	585	585	585	738
Allowance to attendance officers at Re. 0-8-0 per mensem each.	234	234	234	234
Loss of fee income ..	..	96	250	400
Total expenditure ..	10,179	10,275	10,429	13,180
Grant at half the expenditure ..	5,089	5,137	5,214	6,590
Non-recurring				
Buildings ..	1,999	..	..	..
Equipment ..	490	125	310	302
Total expenditure ..	2,489	125	310	302
Admissible grant ..	1,244	62	155	151

4. It is proposed, therefore, to pay the grants to the District Council, Betul, for the working of Compulsory Education Scheme of Rs. 5,089 on account of recurring grant and of Rs. 1,244 on account of non-recurring grant.

Serial No. 32.—Introduction of compulsory education at 62 centres in the Betul district

The District Council, Betul, has submitted a scheme for the introduction of compulsory education in 62 centres comprising 232 villages which have no schools in the Betul district. Requisite conditions for the introduction of compulsory education in the villages as required by the Central Provinces Primary Education Act have been observed by the local body. It is proposed to introduce compulsion by stages, *i.e.*, to the boys from 6 to 8 years of age during the first year, 6 to 9 during the second year, 6 to 10 during the third year and 6 to 11 during the fourth year and always 6 to 12. The scheme will apply to all communities except Europeans and Anglo-Indians. Instructions will be given through the Hindi medium only, and boys and girls will be permitted to attend boys' and girls' schools up to the age of 10.

2. The enrolment and staff is estimated as follows :—

	First year	Second year	Third year	Fourth year
Enrolment ..	1,356	2,078	2,777	3,464
Staff ..	62	67	81	93

Trained teachers are proposed to be engaged as far as possible. Sixty-two of the teachers are proposed to be paid at Rs. 20 per mensem each, 20 at Rs. 18 per mensem each and the remaining 11 at Rs. 15 per mensem each.

3. The expenditure for the working of the scheme is estimated as follows :—

	First year	Second year	Third year	Fourth year
	Rs.	Rs.	Rs	Rs.
Recurring				
Staff ..	14,880	15,960	18,840	21,180
Provident Fund contribution on above	930	998	1,178	1,324
Attendance Officers ..	744	744	744	744
Loss of fee income ..	..	497	1,039	1,563
Total expenditure ..	16,554	18,199	21,801	24,811
Grant at half the expenditure ..	8,277	9,100	10,900	12,405
Non-recurring				
Buildings ..	3,837	..	..	..
Equipment ..	1,797	671	1,392	1,051
Total expenditure ..	5,634	671	1,392	1,051
Grant at half the expenditure ..	2,817	335	696	525

4. It is proposed, therefore, to pay the grants to the District Council, Betul, for the working of Compulsory Education scheme of Rs. 8,277 on account of recurring grant and of Rs. 2,817 on account of non-recurring grant.

Serial No. 33.—Introduction of a scheme of compulsory education at 26 village centres in the Betul district

The District Council, Betul, has submitted a scheme for the introduction of compulsory education in 26 village centres comprising 90 villages which have no schools in the Betul district. Requisite conditions for the introduction of compulsory education in the villages as required by the Central Provinces Primary Education Act, have been observed by the local body. It is proposed to introduce compulsion by stages, *i.e.*, to the boys from 6 to 8 years of age during the first year, 6 to 9 during the second year, 6 to 10 during the third year and 6 to 11 during the fourth year and always 6 to 12. The scheme will apply to all communities except Europeans and Anglo-Indians. Instruction will be given through the Hindi medium only and boys and girls will be permitted to attend boys' and girls' schools up to the age of 10.

2. The enrolment and staff is estimated as follows :—

	First year	Second year	Third year	Fourth year and onward
Enrolment ..	1,121	1,690	2,251	2,808
Staff ..	35	53	67	79

Trained teachers are proposed to be employed as far as possible and 26 of the teachers are proposed to be paid at Rs. 20 per mensem each and the remaining 53 at Rs. 15 per mensem each.

3. The expenditure for the working of the scheme is estimated as follows :—

		First year	Second year	Third year	Fourth year and onward
		Rs.	Rs.	Rs.	Rs.
Recurring					
Staff	..	7,860	11,100	13,620	15,780
Provident fund contribution on above		491	694	851	986
Attendance officers at Re. 1 for enrolment from 100 to 200 and at Rs. 2 above 200.		..	48	84	180
Loss of fee income	..	..	434	786	1,311
Total expenditure	..	8,351	12,276	15,341	18,257
Grant at half the expenditure	..	4,175	6,138	7,670	9,128
Non-recurring					
Buildings	..	3,100	..	..	..
Equipment	..	1,085	648	834	674
Total expenditure	..	4,185	648	834	674
Admissible grant	..	2,092	324	417	337

4. It is proposed, therefore, to pay the grants to the District Council, Betul, for the working of Compulsory Education Scheme, as per details given above of Rs. 4,175 on account of recurring grant and of Rs. 2,092 on account of non-recurring grant.

Serial No. 34.—Building grants to local bodies under Compulsory Education Rules

The Amraoti term municipal committee has submitted an application for grant with plans and estimates for the construction of latrines and urinals to the primary schools in its area. The estimates have been approved professionally by the Public Works Department officers, administratively approved by the Deputy Commissioner and by the Inspectors of Schools concerned. The amount of Government grant admissible under rule 14 (*b*) of the Compulsory Education Rules, *viz.*, Rs. 710 has been included in the budget.

Serial No. 35.—Grant to District Council, Chhindwara, for teaching of Agriculture at the Vernacular Middle School, Chaurai

For the Vernacular Middle Schools in Seoni, Chhindwara, Bilaspur, Raipur, Chandur Railway, Amraoti and Betul District Council areas where teaching of Agriculture was already introduced, the following recurring and non-recurring grants were paid by the Provincial Government to the district councils concerned for the purposes noted against each :—

(1) A recurring grant of Rs. 96 for payment of an allowance of Rs. 8 per mensem to the teacher if he is duly qualified to teach Agriculture.

(2) A non-recurring grant of Rs. 165 in the first year only for the purchase of agricultural implements.

(3) A recurring grant of Rs. 35 for maintenance of equipment, purchase of seeds, manure, etc., annually.

The teaching of Agriculture has been recently started in the Vernacular Middle School, Chaurai, district Chhindwara, and a qualified teacher has been appointed for this purpose. The District Council, Chhindwara, has applied for the payment of the usual grant for the payment of an allowance of Rs. 8 per mensem to the teacher, the purchase of the necessary agricultural implements, maintenance, etc.

3. The following provision for payment to the District Council, Chhindwara, during the year 1938-39 has been included in the budget:—

	Rs.
(1) An allowance to a teacher teaching Agriculture in the Vernacular Middle School, Chaurai.	96
(2) Purchase of necessary agricultural implements for the school.	165
(3) Maintenance of equipment for the teaching of Agriculture in the school, etc.	35
Total ..	296

Serial No. 36.—Additional Staff for the Normal Schools for Women, Amraoti and Jubbulpore, on account of the introduction of the revised syllabus

A revised syllabus has been introduced in the Normal Schools for Women at Amraoti and Jubbulpore, with effect from 1st July 1937, as a result of which the standard of admission of candidates into Normal Schools has been raised from the Primary Certificate Examination to the Vernacular Middle Examination. It has thus become necessary to open Vernacular Middle Classes in the Practising Schools attached to the Normal Schools. Accordingly, it is proposed to open Vernacular Middle Class V in 1938-39, Class VI in 1939-40 and Class VII in 1940-41 in the Practising School attached to the Normal School for Women, Amraoti. Vernacular Middle Classes V and VI are already in existence in the Practising School attached to the Normal School for Women, Jubbulpore. It is proposed therefore to open Vernacular Middle Class VII in the school during 1938-39. Arrangements will be made, for the present, in the existing Normal School buildings for the accommodation of the additional Class V of the Practising School attached to the Normal School for Women, Amraoti, and Class VII of the Practising School attached to the Normal School for Women at Jubbulpore.

2. It will, however, be necessary to build three new class rooms and one Domestic Science Hall in the Normal School for Women, Amraoti. Their cost is estimated at Rs. 13,000. It will also be necessary to make necessary extension to the Normal School buildings at Jubbulpore. These extensions will be carried out, as soon as funds become available for the purpose.

3. The following are the requirements of the Normal Schools for Women, Amraoti and Jubbulpore, for the year 1938-39 :—

Practising School attached to the Normal School for Women, Amraoti.

	Recurring expenditure in 1938-39 Rs.
(a) One post of teacher on Rs. 30 grade for Class V ..	240
(b) One post of teacher for Sewing and Domestic Science on Rs. 50—50—2—90 in the Women's Subordinate Educational Service.	400
Total ..	640
	Non-recurring expenditure in 1938-39 Rs.
(c) Furniture and apparatus	196
Total ..	836

Practising School attached to the Normal School for Women, Jubbulpore.

	Recurring expenditure in 1938-39. Rs.
(a) One post of teacher on Rs. 50 grade for Class VII ..	400
	Non-recurring expenditure in 1938-39 Rs.
(b) Furniture apparatus, books and maps—	
(1) For Practising School	107
(2) For Normal School	350
Total ..	857

The total requirements for the year 1938-39 thus amount to Rs. 1,693.

4. The following extra new expenditure would be incurred during the years 1939-40 and 1940-41 :—

	Cost during 1939-40	Cost during 1940-41
	Rs.	Rs.
(1) Creation of a post of teacher on Rs. 40 grade for Class VI of the Practising School attached to the Normal School for Women, Amraoti, from 1st July 1939.	320	..
(2) Creation of a post of teacher on Rs. 50 grade for Class VII of the Practising School attached to the Normal School for Women, Amraoti, from 1st July 1940.	*Nil.*	400
Total	320	400
(3) Furniture and apparatus for the Practising School attached to the Normal School for Women, Amraoti.	196	196
Grand total ..	516	596

Serial No. 37.—Creation of two posts of Physical Training Instructresses for the Normal Schools for Women, Amraoti and Jubbulpore, on Rs. 50—50—2—90 per mensem from 1st July 1938

Physical Education has been prescribed as a compulsory subject of studies for courses A, B and C of the Normal Schools for Men and Women in the Central Provinces and Berar, under the Revised Normal School Syllabus which has been introduced in these schools with effect from the 1st July 1937. There is no teacher on the staff of the Government Normal Schools for Women at Amraoti and Jubbulpore qualified to teach this subject according to the revised syllabus. It is not possible, therefore, to impart instruction in the subject at these institutions.

2. With the introduction of the Revised Syllabus in these institutions, it is necessary to provide for two posts of Physical Training Instructresses on Rs. 50—50—2—90 per mensem each in the lower division of the Women's Subordinate Educational Service from the 1st July 1938 for the Normal Schools for Women, Amraoti and Jubbulpore. The cost on this account amounts to Rs. 800 during 1938-39.

Serial No. 38.—Maintenance grants to certain secondary, primary and special schools in the Central Provinces and Berar for 1938-39

The schools in the appended list have applied for grants-in-aid under Articles 108 and 109 of the Central Provinces Education Manual. The applications have been scrutinized and the grants to which the schools are entitled are noted against them. Many of the schools have been applying for grants-in-aid for some years past but owing to financial stringency no grant could be paid to them.

2. It is proposed, therefore, to pay the grants to the schools noted in the list with effect from the 1st April 1938 and to provide a sum of Rs. 36,280 in the Education Budget for 1938-39 (for three quarters of next year due for payment in that year). The grants will be subject to a percentage cut as fixed by Government.

List of schools which have applied for maintenance grants

(1) *Non-Government* (*Private*) *Secondary Schools in Central Provinces* (*Boys*).

		Rs.
1.	Private High School, Saoner ..	2,207
2.	Anglo-Vernacular High School, Timarni ..	3,878
3.	New Anglo-Vernacular Middle School, Raipur ..	1,109
4.	New Anglo-Vernacular Middle School, Waraseoni ..	1,158
5.	Hakimia Coronation High School, Burhanpur ..	3,722
6.	Madrasatul-Muslim Anglo-Vernacular Middle School, Kamptee	919
	Total ..	12,993

(2) *Non-Government Secondary Schools in Berar (Boys).*

		Rs.
1.	Anglo-Vernacular Middle School, Manikwada (Yeotmal) ..	1,035
2.	Shri Shivaji English School, Morsi ..	1,062
3.	Anglo-Vernacular Middle School, Deulgaon Raja ..	953
4.	Middle Department of Hindi High School, Yeotmal ..	1,068
5.	Mission Anglo-Vernacular Middle School, Yeotmal ..	1,157
6.	Education Society's High School, Malkapur ..	1,577
7.	Anglo-Vernacular Middle School, Nerparsopant ..	972
8.	Modern High School, Akola ..	4,270
9.	Anglo-Vernacular Middle School, Arni ..	869
10.	New English High School, Akola ..	3,347
	Total ..	16,310

(3) *Non-Government (Private) Primary Schools in Central Provinces (Boys).*

		Rs.
1.	Swedish Mission Boys' Primary School, Bijori (Chhindwara) ..	149
2.	Mission Boys' Primary School, Salaiya (Betul) ..	177
3.	Mahar Night School, Pachpaoli ..	113
4.	Swedish Mission Boys' Primary School, Prabhudhana (Betul) ..	243
5.	Harijan New Night School, Saoner ..	243
6.	Harijan Night School, Panchlapar, Saoner ..	243
7.	Jain Path Shala Primary School, Katni ..	350
8.	Anjuman Islamia Urdu Primary School, Itarsi ..	400
9.	St. Nerbert Primary School, Jubbulpore ..	360
10.	C. M. S. Primary School, Mandla ..	194
11.	Hindi Orphanage Primary School, Khandwa ..	237
12.	C. M. S. Primary School, Deori (Mandla) ..	165
13.	Mission Primary School, Baror (Bilaspur) ..	240
14.	Mission Primary School, Kotmi (Bilaspur) ..	174
15.	Mission Primary School, Amara (Raipur) ..	140
16.	Mission Primary School, Guma (Raipur) ..	168
17.	Empress Mills Central Primary School, Nagpur ..	603
18.	B.-N. Rly. Indian Urdu Primary School, Bilaspur ..	312
19.	Mission Primary School, Chhapara, Chhindwara ..	546
20.	Mission Primary School, Shyampura ..	256
	Total ..	5,313

(4) *Non-Government Primary Schools in Berar (Boys).*

		Rs.
1.	Mission Primary School, Khadan (Akola) ..	115
2.	M. A. Mission Vernacular Middle School, Akola ..	470
	Total ..	585

(5) *Non-Government (Private) Secondary Schools in Central Provinces (Girls).*

		Rs.
1.	Bhide Girls' High School, Nagpur ..	1,580
2.	Madrasi Girls' Anglo-Vernacular Middle School, Nagpur ..	1,862
3.	Girls' Vocational School, Pendra ..	883
4.	Anjuman Anglo-Vernacular Middle School for Girls, Jubbulpore	772
5.	St. Nerbert's Hindi Middle School for Girls, Napier Town, Jubbulpore.	606
	Total ..	5,703

(6) *Non-Government Secondary Schools in Berar (Girls).*

		Rs.
1	Nutan Kanya Shala, Amraoti ..	2,054

(7) *Municipal Secondary Schools in Central Provinces (Girls).*

1.	Municipal Girls' Anglo-Vernacular Middle School, Saugor ..	665

(8) *Non-Government Primary Schools in Central Provinces (Girls).*

			Rs.
1.	Bengali Girls' Primary School, Raipur	..	267
2.	Bhairaoganj Primary School, Seoni, for girls	..	576
	Total	..	843

(9) *Non-Government Special Schools in the Central Provinces (Boys).*

			Rs.
1.	Shool of Arts, Nagpur	..	387

(10) *Non-Government Special Schools in the Central Provinces (Girls).*

			Rs.
1.	Mission Girls' Training School, Macosabgh (Nagpur)	..	609
2.	Seva Sadan Normal School, Nagpur	..	1,152
3.	Johnson Girls' Training School, Howbagh (Jubbulpore)	..	1,757
	Total	..	3,905

Serial No. 39.—Maintenance grant to the Anath Vidyarthi Griha Mandlas' Vinayak Rao Deshmukh High School, Nagpur

The Manager of the Vinayak Rao Deshmukh High School, Nagpur, has submitted an application for a grant-in-aid under Articles 108 and 109 of the Central Provinces Education Manual. The application has been scrutinized and the school is entitled to a grant of Rs. 2,903 per annum at one-third the estimated expenditure . The Manager of the School has been submitting an application for a grant since the year 1935, but no grant could be made to the School owing to financial stringency.

2. The institution is entirely dependent upon the public charity for its existence and is intended especially for poor and needy students and the education of the locality wherein the School has been located. It is proposed, therefore, to pay an admissible grant of Rs. 2,903 per annum to the School, with effect from the 1st April 1938, and of Rs. 2,178 for 1938-39 (for three-quarters of next year due for payment in that year). The grant will be subject to a percentage cut as fixed by Government.

Serial No. 40.—Creation of a post of Deputy Inspector of Schools on Rs. 70—4—150 p.m. in the upper division of the Men's Subordinate Educational Service with a post of peon on Rs. 11—$\frac{1}{5}$—15 for the Betul district, with effect from the 1st April 1938.

The work of inspection of Hindi Primary Schools in the Betul district is distributed as noted below among the two Deputy Inspectors of Schools of the district :—

(1) Senior Deputy Inspector of Schools—63 schools.

(2) Deputy Inspector of Schools—41 schools.

In addition, the Deputy Inspector is in charge of 33 Urdu schools distributed all over the Nagpur Circle for purposes of Primary Examination only. The first inspection of the Urdu schools is done by the Deputy Inspector of Schools in whose range they are situated. It is difficult to make a better arrangement with the existing staff.

2. Several new centres for compulsory education have been recently opened in this district. In addition, the scheme of the District Council for opening 46 additional schools for aboriginal tribes was sanctioned by Government, with effect from 1st October 1937. It has thus become difficult for two Deputy Inspectors in the district to supervise efficiently these additional schools. After adding 46 schools for aboriginal tribes, the distribution of the schools between the two Deputy Inspectors of Schools will be as follows :—

		Schools ordinary	Schools aboriginal	Total
Seinor Deputy Inspector of Schools	..	63	36	99
Deputy Inspector of Schools	..	41	10 (+ 33 Urdu schools for Primary Examination).	84

It is considered that not more than 60 schools can be efficiently supervised by one Deputy Inspector. In this district, this figure has been greatly exceeded and the supervision of vernacular education suffers in consequence. A third Deputy Inspector on Rs. 70—4—150 p.m. in the upper division of the Men's Subordinate Educational Service is therefore required in the Betul district in the interest of public service. This will involve an additional expenditure of Rs. 1,341 as detailed below during the year 1938-39 :—

		Rs.
1.	Pay of Deputy Inspector (Rs. 70 × 11 months) ..	770
2.	Pay of a peon for Deputy Inspector (Rs. 11 × 11 months)	121
3.	Travelling allowance for 1 and 2 above ..	390
4.	Badges and liveries for the peon ..	20
5.	Furniture (such as one table, one chair and table rack, etc.)	40
	Total ..	1,341

Serial No. 41.—Creation of 5 additional posts of Deputy Inspectors of Schools (including Deputy Inspector of Urdu Schools) on Rs. 70—4—150 per mensem in the upper division of Men's Subordinate Educational Service, with five posts of peons (Rs. 11—1/5—15) for the Raipur, Bilaspur, Drug, Hoshangabad and Akola districts, with effect from the 1st April 1938

1. *Raipur, Bilaspur, Drug and Hoshangabad districts.*—The subjoined table shows the number of Deputy Inspectors of Schools before 1st May 1932 and thereafter and the number of schools in their charge :—

Name of district	Number of schools	Number of Deputy Inspectors before 1st May 1932	Number of Deputy Inspectors' posts abolished from 1st May 1932 as a measure of retrenchment	Present number of Deputy Inspectors of schools	Number of schools per Deputy Inspector
1. Raipur ..	394	6	1	5	78
2. Bilaspur ..	266	4	1	3	88
3. Drug ..	157	3	1	2	78
4. Hoshangabad ..	357	5	1	4	89

Deputy Inspectors are required to inspect all vernacular schools in their charge twice a year, and it is considered that not more than 60 schools can be efficiently supervised by one Deputy Inspector. In the above-mentioned districts, this figure is greatly exceeded and the supervision of vernacular education is suffering in consequence. Moreover, the Deputy Inspectors are required to finish the Primary Certificate Examinations by the end of March in order that new classes may be formed in April each year. The Deputy Inspectors of Schools in these districts were not able to finish the Primary Certificate Examinations by the middle of April in previous year and thereby new classes could not be formed at the proper time. In these districts, the distances between schools are great and this is an additional reason why additional Deputy Inspectors are required. It is, therefore, proposed to create the posts from 1st April 1938.

2. *Deputy Inspector of Urdu Schools for Akola district.*—(*i*) Prior to 1st May 1932, there were four Deputy Inspectors of Urdu Schools in the Berar Circle and 233 schools were distributed amongst them. One of the Deputy Inspectors' posts attached to the Akola district was abolished from 1st May 1932 as a measure of retrenchment and the schools in that district were transferred to the Deputy Inspectors of Urdu Schools, Buldana and Yeotmal, for inspection. The Deputy Inspectors of Schools are required to inspect all vernacular schools in their charge twice a year and finish all primary examinations before 31st March, as new classes are started in April every year. As the present arrangement has proved to be unsatisfactory, it was proposed to revive the post in question during the last four years, but the proposal was not accepted on account of financial stringency.

(ii) The inspection of Government Urdu Primary Schools for girls in Berar is presenting some difficulty as the present Assistant Inspectresses of Schools are not well acquainted with Urdu. It is, therefore, proposed (in consultation with the Inspector of Schools, Berar Circle) to transfer the inspection of these schools to the Deputy Inspectors of Urdu Schools in Berar, with effect from 1938-39. This arrangement is only possible when there are four Deputy Inspectors of Urdu Schools in Berar. This is an additional reason for the revival of the post in question from the 1st April 1938.

3. The cost of the above proposals during the year 1938-39 will be as under :—

		Rs.
1. Pay of Deputy Inspectors (Rs. 70 × 5 × 11 months)	..	3,850
2. Pay of five peons (Rs. 11 × 5 × 11 months)	..	605
3. Travelling allowance for 1 and 2	..	2,000
4. Badges and liveries for 5 peons	..	100
Total	..	6,555

Serial No. 42.—Provision of educational facilities for Harijans and Aborigines

In 1930-31 Mr. E. G. Kilroe submitted a scheme for the education of the backward classes. This scheme could not be given effect to owing to financial stringency.

2. The following proposals have been approved for the amelioration of the educational conditions of Harijans and Aboriginals in the Central Provinces and Berar :—

A.—Harijans

		Rs.
1.	Grant to District Committees of the Harijan Sewak Sangh, one for each district at Rs. 300 on condition that a similar sum is raised by the Committee in each district.	5,700
2.	One hundred Anglo-Vernacular Middle School scholarships at Rs. 4 each, *i.e.*, 50 scholarships for each class (100×4×12).	4,800
3.	Fifty High School scholarships : 25 in Government schools at Rs. 4 and 25 in non-Government schools at Rs. 7 (50×5½×12).	3,300
4.	Eghty Normal School scholarships at Rs. 9 (80×9×12) ..	8,640
5.	College scholarships— (*a*) Eight scholarships in Arts Colleges at Rs. 10 (8×10×12) .. (*b*) Five scholarships in professional colleges at Rs. 15 (5×15×12)	1,860
	(The above scholarships are open to girls as well as boys on the condition that girls are given preference over boys.)	
6.	Supply of free text-books in Primary Schools Rs. 300 for each district to be distributed by the Harijan Sewak Sangh Committee (300×19).	5,700
7.	Grants to Hostels at Rs. 2-8-0 per boy ..	4,000
	Total ..	34,000

B.—Aborigines.

		Rs.
1.	Fifty additional schools for Mandla district (50×20×12) ..	12,000
2.	Hostels for Gonds in one or two central places for fifty boys in all (50×3×12).	1,800
3.	Pay of three propagandists at Rs. 30 per month (3×30×12) ..	1,080
4.	Lump provision for schools in zamindaris of four districts preferably in Chanda district	2,440
	Total ..	17,320

3. The following amounts have been included in the 1938-39 budget for expenditure on this scheme :—

		Rs.
I. Harijans	..	34,000
II. Aborigines	..	17,320
Total	..	51,320

Serial No. 43.—Payment of an annual grant of Rs. 9,700 to the Seva Samiti Boy Scout Association

The Seva Samiti Boy Scout Association, India, has been recognized by the Government of the United Provinces, which pays to the Association an annual grant of Rs. 12,000. The condition attached to the grant is that the Association submits a statement, duly audited by a certified auditor, of all moneys received and disbursed by it, together with a report of the work done by the Association during the year. The Baden Powell Boy Scout Association has also been recognized in the United Provinces and is in receipt of an annual grant of Rs. 12,000 from the United Provinces Government.

2. Government has sanctioned an annual grant of Rs. 9,700 on behalf of the Baden Powell Boy Scout Association in the Central Provinces and Berar.

3. It is proposed to accord recognition to the Seva Samiti Boy Scout Association by the Government of the Central Provinces and Berar and to pay an annual grant of Rs. 9,700 (equal to that being paid to the Provincial Boy Scout Association) on its behalf with effect from the next financial year (1938-39) on the condition that the Association submits a statement of income and expenditure, duly audited by a certified auditor, together with a report on the work of the Association in these provinces during the year.

4. The Seva Samiti Boy Scout Association has 7,627 scouts in the Central Provinces and Berar as detailed below :—

(1) Jubbulpore	5,000
(2) Bilaspur	1,500
(3) Raipur	500
(4) Drug	500
(5) Nagpur	32
(6) Saugor	35
(7) Timarni	60
Total ..	7,627

It is further stated by the Organizing Commissioner that there is an ever increasing demand from all over the province for their training classes for scourter and the organization of troops.

Serial No. 44.—Grant of Rs. 1,000 for the year 1938-39 to the Central Provinces and Berar Literary Academy

The Central Provinces and Berar Literary Academy was founded in 1928-29 with the approval of the Central Provinces Government. Though a provision of Rs. 15,000 for payment of a lump grant to the Academy was made in the 1928-29 Education Budget, this grant was reduced by Rs. 10,000 on account of financial stringency, and only Rs. 5,000 were paid to the institution during that year. Subsequently, in the years 1934-35, 1935-36 and 1936-37, small grants of Rs. 430, Rs. 397 and Rs. 300, respectively, were paid to the Academy from savings under "Miscellaneous—Miscellaneous Improvement of Literature" in the Education Budget. A grant of Rs. 1,000 has been sanctioned for payment in 1937-38.

2. After the original grant in 1928-29, the Academy formulated rules and regulations and began to function. A few persons were enrolled as members of the Academy but only the sum of Rs. 584 has been collected as subscriptions up to the present. The Academy has had to carry on its work, therefore, with very limited funds at its disposal, as indicated below :—

	Rs.
(*a*) Government grants ..	6,127
(*b*) Private subscriptions ..	584
(*c*) Interest on deposits in the bank ..	280
Total ..	6,991

3. The Academy had in hand only Rs. 1,056-13-5 on the 16th August 1937 and with the current year's grant it will have Rs. 2,057. This sum is just sufficient to meet the requirements of the current year and it is feared that if no grant is sanctioned in the next budget, the Academy will caese to function. The Academy authorities have been pressing for payment of a grant of Rs. 2,000 for many years, but it could be given only Rs. 1,000 in the current year on account of lack of funds. The financial position of the Academy is not strong so that it has not been possible for it to function on a large scale.

4. It is, therefore, proposed to pay Rs. 1,000 in 1938-39 to the Academy.

Serial No. 45.—A Scheme of Physical Education for the Centra Pr ovinces and Berar

The Physical Uplift Committee appointed to examine this question has recently published its report on the subject. The following scheme based on the recommendations of this Committee has been formulated and it is proposed to give effect to it in the year 1938-39 :—

I.—Central Board of Physical Education.

		Rs.
Travelling allowance for members of the Central Board. The Chief Organizer will act as a Secretary to this Board.		1,000

II.—Staff.

(1) Chief Organizer or Director at Rs. 400 per mensem 400 × 12	..	4,800
(2) Two assistants for the Chief Organizer one for Hindi and one for Marathi districts at Rs. 150 each. Rs. 300 × 12	..	3,600
4 Physical Training Instructors at Rs. 60 each. Rs. 60 × 4 × 12		2,880
(3) Three peons one for each of the above at Rs. 12. 36 × 12	..	432
(4) Travelling allowance for Chief Organizer and assistants	..	2,000
(5) District Organizers on Rs. 50 each and fixed travelling allowance per mensem. Rs. 75 × 19 × 12.		
(6) Office establishment—	..	17,100
(1) Head Clerk Rs. 75 × 12	..	900
(2) Two Clerks at Rs. 40. Rs. 80 × 12	..	960
(3) Three menials at Rs. 12. Rs. 12 × 3 × 12	..	432
(4) Rent of office building	..	600
(5) Furniture for office	..	500
(6) Contingencies including postage, etc.	..	1,000
Total	..	36,204

Propaganda—		
(1) Printing and Publication	..	1,000
(2) Tournaments, etc.	..	2,000
Total	..	3,000

III.—Grant and help in other forms such as—

		Rs.
(*a*) Allowance to suitable teachers who show efficiency and enthusiasm in organizing Physical Training activities in Primary and Secondary Schools.		3,000
(*b*) Part payment of apparatus and equipment purchased by schools and colleges and other organization.		2,000
(*c*) Gymnastic institutions whose work is approved by the Board	..	2,000
(*d*) Part payment of expenses incurred by schools and private bodies towards organization of school training corps and civic grants and such other activities.		2,796
(*e*) Part payment of travelling allowance of teachers who will attend refreshers' courses.		1,000
Total	..	13,796
Grand Total	..	50,000

2. Chapter IX of the Report of the Physical Uplift Committee recommends the formation of a Central Board of Physical Welfare. If this Board is sanctioned, it is intended to put before it all items of expenditure mentioned in paragraph 1 above for scrutiny.

38.—MEDICAL

Serial No. 46.—Appointment of a Woman Assistant Medical Officer for the Basim dispensary

The number of patients in the Basim municipal hospital has increased and it is necessary to have a female Assistant Medical Officer for Basim town. It is, therefore, proposed—

(1) to create a temporary post of a Woman Assistant Medical Officer at the Basim hospital, during the current year, her pay and house rent being met by the municipal committee till the 31st March 1938; and

(2) to appoint a permanent Assistant Medical Officer from the 1st April 1938, with house rent allowance by increasing the existing cadre of Woman Assistant Medical Officers by one post.

The first proposal does not involve any extra cost to Government as the municipal Committee, Basim, has agreed to bear in full the pay and house rent allowance of the Woman Assistant Medical Officer to the end of March 1938. The second proposal to appoint a permanent incumbent to the post with effect from the 1st April 1938, involves a recurring liability to the extent of half the pay and house rent allowance of the Woman Assistant Medical Officer, the other half being met from the municipal funds. The Assistant Medical Officer will have, however, to be paid her full pay and allowance in the first instance from the provincial revenues and half the cost which will be recovered from the municipal committee, Basim, will be treated as revenue of the medical department. Provision of Rs. 770, as detailed below, has been made to meet the expenditure during the year 1938-39:—

		Rs.
Pay (Rs. 60×11)	.. ..	660
House rent allowance (Rs. 10×11)	..	110
Total	..	770

Serial No. 47.—Grant-in-aid for (1) converting the existing compounders' quarters into Woman Assistant Surgeon's quarters and (2) constructing new quarters for compounders and sweepers at the King Edward Hospital, Wardha

The quarters now occupied by the Woman Assistant Surgeon, Wardha, were constructed in 1919 for the Assistant Medical Officer and are situated in the civil lines far away from the hospital. Since the Woman Assistant Surgeon's work consists mainly of midwifery cases she has to attend the hospital at odd hours of the day and night. She finds it difficult to make the journey to the hospital especially during rainy and cold nights since there is difficulty in finding a conveyance to take her to the hospital. The nature of her work is such that while some cases require immediate attention, others entail long waiting at the hospital because of the distance at which her quarters are situated. Her work has also increased as a result of the number of beds after the construction of the Jubilee wards. For these reasons, Government considers that her quarters should be situated in the hospital compound.

It is, therefore, proposed to convert the present compounders' quarters in the King Edward Hospital compound into the Woman Assistant Surgeon's quarters and to construct new quarters for compounders and sweepers at a cost of Rs. 7,087. The Dispensary Fund Committee is willing to bear half the expenditure on this account. The Commissioner and the Inspector-General of Civil Hospitals recommend the payment to the committee of a grant of Rs. 3,544 equal to half the estimated cost of the work. A provision of Rs. 3,544 has been included in the ensuing year's budget for the purpose.

Serial No. 48.—Grant of Rs. 4,813 towards the improvement of the drainage system at the Chandkhuri Leper Home and Hospital, Baitalpur

The drainage system at the Chandkhuri Leper Home and Hospital, Baitalpur, is in a most unsatisfactory condition. Its improvement is estimated to cost Rs. 9,843. Out of this the Mission to Lepers propose to meet Rs. 4,929 and the Inspector-General of Civil Hospitals recommends the payment of a grant of Rs. 4,813 from provincial revenues to meet the balance. A provision of Rs. 4,813 has been included in the ensuing year's budget for the purpose. It is the policy of Government to give grants to leper asylums for the construction of buildings not exceeding half the cost.

Serial No. 49.—Purchase at an ultra violet ray lamp for the Victoria Hospital, Jubbulpore

The Civil Surgeon, Jubbulpore, reports that one ultra violet ray lamp costing Rs. 1,000 is urgently required for the Victoria Hospital, Jubbulpore. The lamp is very useful for treating the whole body of a patient at one and the same time. The Irwin Hospital, Amraoti, and the Mayo Hospital, Nagpur, have got such lamps. It is proposed to purchase

it and a provision of Rs. 1,000 has been include under the head "Mofussil hospitals and dispensaries—Countersigned contingencies" in the ensuing year's budget estimates for the purpose.

Serial No. 50.—Appointment of an additional Assistant Medical Officer at the Victoria Hospital, Jubbulpore

The sanctioned staff of the Victoria Hospital, Jubbulpore, is one House Surgeon, one Additional Assistant Surgeon and four Assistant Medical Officers. The Additional Assistant Surgeon is not always available as he is being utilized in leave vacancies owing to the present inadequacy of the leave reserve. The hospital has, therefore, to work generally with one House Surgeon and four Assistant Medical Officers. The Civil Surgeon, Jubbulpore, represents that the present staff cannot cope with the work which has much increased. Since 1931, the number of beds has gradually increased by 34 to 157, and with the addition of a new ward of 30 beds, the total number of beds will now be 187. Help is at present being obtained from Assistant Medical Officers on epidemic or general duty, but this cannot be depended upon, as they are liable to be removed at any time. The Civil Surgeon, therefore, considers that one more Assistant Medical Officer is very necessary; and the Inspector-General of Civil Hospitals has asked for sanction to the appointment of one Additional Assistant Medical Officer, with effect from the 1st April 1938, and to the increase in the cadre of Assistant Medical Officers by one. Government has approved of the proposal and a provision of Rs. 660 has been included in the ensuing year's budget for the purpose.

Serial No. 51.—Appointment of a Women Assistant Medical Officer at the Jubilee Memorial Hospital, Khamgaon

The Jubilee Memorial Hospital, Khamgaon, was opened on the 15th January 1937. It has been affiliated to the Countess of Dufferin Fund which has provided a woman medical officer of the Women Medical Service for it at its own cost on the condition that a woman assistant medical officer is provided by Government to work as house surgeon under her. As there has been no leave reserve for the women assistant medical officers and no woman assistant medical officer could be spared for the hospital from the existing cadre without serious inconvenience to the other hospitals which are entitled to a woman assistant medical officer, a temporary post of woman assistant medical officer was created for one year with effect from the 1st March 1937. It is now proposed to continue this post till the 31st March 1938 and increase the cadre of women assistant medical officers' service by one in order to provide a permanent woman assistant medical officer for the hospital from the 1st April 1938.

Serial No. 52.—Establishment of joint medical council for the Central Provinces and Berar

The Central Provinces Medical Registration Act was passed in 1916 and in accordance with section 2, the whole Act, with the exception of section 4, came into operation forthwith. No medical council was, however, established under section 5 inasmuch as the Act was defective and contained no provision which would enable a common medical council being constituted and a common register being prepared for the Central Provinces and Berar. The Act has since been amended and necessary modifications to the corresponding law for Berar have been made so as to permit of a common council being established and a common register being prepared for the Central Provinces and Berar. It is necessary to constitute a medical council for the province since the composition of the All-India Medical Council set up under the All-India Medical Council Act presumes the existence of provincial medical councils and provincial medical registers. The Inspector-General of Civil Hospitals has, therefore, asked for a provision of Rs. 5,000 for preliminary expenditure in connection with the establishment of the common medical council. The number of medical practitioners eligible for registration is estimated to be about 300.

Serial No. 53.—Compensatory allowance to the Assistant Medical Officer in charge of the Bhamragarh dispensary in the Chanda district

A cheap plan dispensary has been established at Bhamragarh in the Sironcha tahsil of the Chanda district. It is intended to cater entirely for the aboriginal tribes inhabiting the tract. Bhamragarh is situated about 125 miles from Chanda. The population of Bhamragarh is 111 and there is no other Government official there. The nearest place from which the necessaries for life could be obtained is Allapalli (48 miles) or Ahiri (54 miles).

2. The Inspector-General of Civil Hospitals proposes that this officer should be given a compensatory allowance of Rs. 40 per mensem for bad climate and for the loss of private practice Government has approved the proposal.

Serial No. 54.—Discretionary grants to local bodies and private practitioners in rural areas for the encouragement of the practice of indigenous systems of medicine and grant of Ayurvedic Scholarships of Rs. 20 each per mensem

The policy of Government is to make grants-in-aid to dispensaries where an indigenous system of medicine is practised on the following principles :—

(a) grants will be made to local bodies only and not direct to any institution or direct to a private practitioner : provided that no such institution will be eligible to get any grant unless it has functioned for at least two years ;

(b) grants will in no case exceed half of the expenditure by the local body, and may be subject to a condition that a certain proportion of the total expenditure shall be borne by the public ;

(c) grants will be subject to the condition that the local body does not reduce its support to other recognized medical and public health institutions ;

(d) the staff of institutions to which grants are made shall have recognized qualifications ;

(e) institutions to the support of which Government gives grants shall be open to inspection by persons authorized by Government.

2. As a rule, the grants will be made only in support of charitable institutions, but Government is prepared to consider the question of subsidising private practitioners who are prepared to settle in a particular rural area for the practice of their profession. In such cases if a district council is prepared to pay part of the cost of subsidising a practitioner, Government would be prepared to give a grant-in-aid to the district council for a definite period. Each case would be considered on its merits, but as in the case of practitioners of the Western system of medicine a maximum subsidy of Rs. 50 per mensem and an initial advance of Rs. 300 for equipment, etc., repayable in monthly instalments of Rs. 10 might be made. To this subsidy Government would contribute a maximum of one-half. These grants are called " Discretionary grants to local bodies in rural areas for the encouragement of indigenous medicine ". A provision of Rs. 3,000 has been included in the ensuing year's budget for the purpose and a provision of Rs. 774 for the award of five Ayurvedic Scholarships at Rs. 20 each per mensem.

Serial No. 55.—Appointment of a whole-time clerk for the library of the Robertson Medical School, Nagpur

The Robertson Medical School has a well equipped library but it has been found that full use is not made of it. This is due to the fact that the second clerk of the school who is in charge of it in addition to his duties has hardly any time to devote to the library work. Government considers that the appointment of a whole-time clerk for the library, besides affording necessary relief to the over-worked ministerial staff of the school, would result in full advantage being taken of the library by the staff and students. It is therefore proposed to appoint a whole-time clerk for the purpose on the scale of Rs. 30—2—40—2½—65 with effect from the 1st April 1938.

Serial Nos. 56, 69 and 70.—Grants to Dufferin Fund Hospitals in Central Provinces and Berar

The Honorary Secretaries, Countess of Dufferin's Fund, Central Provinces and Berar Branches, have applied for the following recurring grants to the Dufferin hospitals for Women in the Central Provinces and Berar for the year 1938-39 :—

Central Provinces

	Recurring
	Rs.
(1) Dufferin Hospital, Nagpur	15,000
(2) Dufferin Hospital, Jubbulpore	7,200
(3) Dufferin Hospital Jubbulpore Special grant toward the maintenance charges of the hospital buildings and the Superintendent's bungalow.	600
(4) Dufferin Hospital, Saugor	1,800
(5) Dufferin Hospital, Chhindwara	5,000
(6) Dufferin Hospital, Khandwa	6,000
Total ..	35,600

Berar.

		Rs.
(1) Dufferin Hospital, Amraoti	.. ..	4,500
(2) Lady Hardinge Hospital, Akola	.. ..	3,500
(3) Women's Hospital, Yeotmal	.. ..	3,000
(4) Jubilee Hospital, Khamgaon	.. ..	2,000
(5) Women's Hospital, Shegaon	.. ..	4,000
(6) New Hospital, Murtizapur	.. ..	200
Total	..	17,200
Grand total	..	52,800

The total recurring grant asked for is the same as in the current year with the small addition of Rs. 600 for the Jubbulpore Hospital and is an annual commitment, though ranking technically as new expenditure.

Serial No. 57.—Establishment of a cheap plan dispensary at Paraghat in the Bilaspur district

The village Paraghat is situated close to the Paraghat railway station on the main line of the Bengal-Nagpur Railway and has several mines for limestone and dolomite. A new rice mill has also recently been constructed by Mr. Jairam Valjee, a big Railway Contractor of Raighar. He has expressed his desire to construct the dispensary buildings, quarters, etc., complete at his own cost. He further agrees to contribute a sum of Rs. 150 towards the running expenses of the dispensary, for which he proposes to build a few shops in the front line of the dispensary area, which will fetch a minimum rent of Rs. 150 per annum. He also agrees to pay the cost of the acquisition of land. The cost of equipment amounting to Rs. 1,000 will be borne by the district council, Bilaspur. That body will also contribute Rs. 375 per annum towards the recurring expenditure.

2. In the circumstances the Inspector-General of Civil Hospitals recommends —

(1) The establishment of a cheap plan dispensary at Paraghat in the Bilaspur district and the transfer of its management to the district council, Bilaspur, with effect from the 1st April 1938;

(2) the appointment of an Assistant Medical Officer at this dispensary and an increase in the cadre of Assistant Medical Officers by one from that date;

(3) the payment to the district council, Bilaspur, of the annual recurring grant of Rs. 175 towards the maintenance of the dispensary and for the free treatment of Government servants, etc., and

(4) a provision of Rs. 835 being made in the ensuing year's budget on the above account as follows :—

		Rs.
Pay of Assistant Medical Officer	..	660
Maintenance of the dispensary	..	175
Total	..	835

3. Government has approved the recommendations.

Serial No. 58.—Treatment of venereal diseases

In 1925-26 grants aggregating to Rs. 2,000 were paid to the main hospitals in the province for the treatment of venereal diseases. The amount of the grants was increased to Rs. 8,000 during the year 1928-29 and renewed during 1929-30. No provision was made for the purpose from 1930-31 to 1936-37, owing to financial stringency. But in the current year's budget a sum of Rs. 8,000 has been provided. These grants are utilized for the free treatment of the poor. An organization of well-equipped centres for affording efficient specialized treatment in venereal diseases to all classes of the people in the province is absolutely necessary. Government has therefore approved of the proposal by the Inspector-General of Civil Hospitals that a provision of Rs. 8,000 should

be made in the ensuing year's budget of the Medical Department according to the details given below for treatment of the disease :—

		Rs.
Nagpur*	..	2,500
Jubbulpore	..	500
Amraoti	..	500
Raipur†	..	500
Bilaspur†	..	500
Drug†	..	300
Chanda	..	200
Wardha	..	200
Chhindwara	..	200
Seoni	..	200
Betul	..	200
Mandla	..	200
Hoshangabad	..	200
Narsinghpur	..	200
Saugor	..	200
Damoh	..	200
Nimar	..	200
Bhandara	..	200
Balaghat	..	200
Akola	..	200
Buldana	..	200
Yeotmal	..	200
Total	..	8,000

*The condition of the venereal department here is deplorable.
†These districts are notorious for the prevalence of veneral diseases.

Serial No. 59.—Grant to the Main Hospital fund committee, Buldana, for the equipment of the hospital for women and children

The Dispensary Fund Committee, Buldana, has undertaken a scheme for the construction of a hospital for women and children at Buldana which is estimated to cost Rs. 48,244. This cost is proposed to be met as follows :—

		Rs.
Local subscription	..	32,644
Grant from Government	..	15,600
Total	..	48,244

The amount of Rs. 15,600 is required for the following purposes :—

		Rs.
(i) Lady Doctor's quarters	..	7,600
(ii) Two Nurses' quarters	..	4,000
(iii) Equipment	..	4,000
Total	..	15,600

There is already a women's hospital at Khamgaon so that Buldana will soon have two such institutions. Government therefore considers that there is no justification for the grant proposed but in order to enable the hospital to start working it is proposed to make a grant of Rs. 4,000 for equipment only for the present.

Serial No. 60.—Appointment of a Woman Assistant Medical Officer at the City Dispensary at Saugor

The City Dispensary of Saugor was transferred to the municipal committee of that town in the year 1923. In this dispensary there is only one Assistant Medical Officer on foreign service whose salary is paid by the Provincial Government. The daily average attendance of out-door patients is more than 250 of which the number of female patients is about 100. It is very difficult for one Assistant Medical Officer to give proper attention to so many patients and there is an urgent need for a Woman Assistant Medical Officer to assist him.

2. The present policy of Government in respect of medical aid for women is that such aid is provided at Government expense at one place in each district. In respect of other places, the local body is expected to contribute at least half the pay of the medical officer. In the present case the municipal committee, Saugor, has agreed to bear half the pay of the medical officer. The Inspector-General of Civil Hospitals has, therefore, asked for sanction to the appointment of a Woman Assistant Medical Officer at the said dispensary, with effect from the 1st April 1938, to the increase in the cadre of Women Assistant Medical Officers by one with effect from that date and also to the crediting into the treasury by the municipal committee of a contribution equal to the half of the pay of the Woman Assistant Medical Officer. Government has approved of the proposal and the constibution payable by the municipal committee will be credited as receipts of the Medical Department.

Serial No. 61.—Purchase of a steam disinfector for the Victoria Hospital, Jubbulpore

A steam disinfector costing Rs. 4,000 is very necessary for the disinfection of linen, bedding, blankets, etc., at the Victoria Hospital, Jubbulpore. At present these articles are boiled. The Inspector-General of Civil Hospitals recommends the proposal. Government has approved of it and a provision of Rs. 4,000 has been included in the budget for the year 1938-39 for the purpose.

Serial No. 62.—Preliminary expenditure in connection with the estab lishment of the Nurses Registration Council

The Central Provinces Nurses Registration Act was passed in 1936. Under section 3 of this Act a Council to be called " the Central Provinces Nurses Registration Council " is to be established for the purpose of carrying out the provisions of this Act. The Inspector-General of Civil Hospitals has, therefore, asked for a lump provision of Rs. 2,000 for preliminary expenditure on staff, etc., in connection with the establishment of the Council.

2. Government has approved for the proposal and Rs. 2,000 has been included in the ensuing year's budget for the purpose.

Serial No. 63.—Purchase of a modern and up-to-date X-Ray apparatus for the Mayo Hospital, Nagpur

The Inspector-General of Civil Hospitals has recommended the purchase of an up-to-date X-Ray apparatus which is badly needed at the Mayo Hospital, Nagpur. Government has approved of it and a provision of Rs. 37,500 has been included in the ensuing year's budget for the purpose.

Serial No. 64.—Establishment of a cheap plan dispensary at Khamla in the Betul district

It is proposed to open a cheap plan dispensary at Khamla in the Bhainsdehi tahsil of the Betul district. Khamla plateau forms part of the Melghat, and is wild and mountainous country inhabited almost entirely by Korkus and with few communications. Medical aid very seldom reaches this area, especially during the rains and the establishment of a cheap plan dispensary would be a great blessing not only to the inhabitants of the Khamla plateau but to those of surrounding villages in the Melghat. Government has approved of the proposal and a provision of Rs. 4,835 has been included in the ensuing year's budget as detailed below :—

Non-Recurring		
		Rs.
(1) Building and equipment	..	4,000
Recurring		
(2) Pay of Assistant Medical Officer at Rs. 60 per mensem for 11 months.		660
(3) Grant for the maintenance of dispensary	..	175
Total	..	4,835

The non-recurring expenditure is proposed to be met out of the allotment of Rs. 4,000, from the Government of India grant, to the Betul district for the welfare of aboriginals. As regards the recurring expenditure, it is usual in such cases to meet the cost of one Assistant Medical Officer and one-fourth of the expenditure on maintenance of the dispensary from Provincial revenues.

Serial No. 65.—Purchase of instruments, etc., for the Mayo Hospital, Nagpur

The Inspector-General of Civil Hospitals, Central Provinces and Berar, has submitted a datailed list of instruments for the Mayo Hospital, Nagpur, which are considered absolutely necessary. He recommends that provision of Rs. 5,779 be made in the ensuing year's budget for the purpose. Government has approved the proposal.

Serial No. 66.—Grant-in-aid of Rs. 402 to the Notified Area Committee, Bhatapara, for providing a larger dressing room at the Bhatapara dispensary

Recently a glass operating table was presented to the Bhatapara dispensary by Seth Saligram Gopikisan of Bhatapara. The number of patients attending the dispensary has also increased. The present dressing room is found to be quit insufficient and it is proposed to build a larger one.

The Commissioner, Chhattisgarh Division, and the Inspector-General of Civil Hospitals, recommend the payment of a grant-in-aid of Rs. 402 equal to half the estimated cost of Rs. 803 of the work. Government has approved the proposal.

Serial No. 67.—Grant of Rs. 3,300 towards the cost of two hospital wards at the Bethesda Leper Home, Champa

The Bethesda Leper Home, Champa, has long felt the need of two hospital wards, one for male and the other for female patients as the accommodation there is very limited and numerous lepers have to lie in the compound under the trees for considerable periods. The Superintendent of the Home has therefore applied to the Government for a grant of Rs. 3,300 equal to half the estimated cost of these two wards and the Commissioner and the Inspector-General of Civil Hospitals recommend the payment of the grant.

2. The proposal is in accordance with the policy of Government to give grants to leper asylums for the construction of buildings not exceeding half the cost. A provision of Rs. 3,300 has been included in the ensuing year's budget for the purpose.

Serial No. 68.—Employment of additional staff at the Mayo Hospital, Nagpur

The staff of the Mayo Hospital, Nagpur, is quite inadequate and for its efficient running the following additional staff is considered essential :—

Six House Surgeons.—Each ward should be placed in sub-charge of a House Surgeon selected each year from newly qualified candidates. It is proposed to employ them on a pay of Rs. 30 per mensem each.

Four Nurses.—It is proposed to engage four nurses at Rs. 75 per mensem each. One would be in charge of probationary nurses and their training, one would be employed in the Surgical Theatre and one in the X-Ray Department. The fourth Sister will be in charge of the wards.

Three Male Nurses.—These are required for the veneral department at Rs. 20 per mensem each.

One X-Ray Dark Room Assistant.—At Rs. 20 per mensem. At present the honorary radiologist has to develop photographs and look after the dark room and thus waste his time.

One Assistant Steward—At Rs. 30 per mensem. He is required to help the Steward in the discharge of his duties.

Two Compounders.—They are required to work in the Out-patient Department where help is urgently required.

One Female Compounder.—To help in the Female Department.

Tow gatemen—To keep the cows and buffaloes from getting into the hospital compound.

Three ward boys.—At Rs. 16-8-0 each per mensem, one Ayah at Rs. 16-8 and one sweeper at Rs. 15. These are required for the proper running of the Out-patient Department. This department connot be kept clean for want of adequate staff.

2. The total annual recurring expenditure on this account will come to Rs. 9,192 and Rs. 8,371 for 11 months in the ensuing year.

Serial No. 71.—Establishment of cheap plan dispensaries in the Central Provinces and Berar

It is proposed to establish cheap plan dispensaries at the following places in the Central Provinces and Berar out of the Government of India grant allotted for the purpose with effect from the 1st October 1938. The non-recurring and recurring estimated cost is noted against each :—

Name of place	Non-recurring		Recurring	
	Equipment	Building	Pay of Assistant Medical Officer	Maintenance grant
	Rs.	Rs.	Rs.	Rs.
Betul district—				
Shahpur ..	..	1,917	..	125
Chicholi ..	1,000	2,292	300	88
Mandla district—				
Karanjia ..	1,000	4,292	300	350
Jubbulpore district—				
Barhi ..	1,000	4,292	300	350
Nimar district—				
Piplod ..	..	2,322	..	..
Baldi ..	1,000	4,292	300	88
Balaghat district—				
Lamta ..	..	2,400	300	88
Bhandara district—				
Salekasa, Chichgarh and Sihora.	..	10,860	..	..
Drug district—				
Sahaspur Lohara, Aundhi and Doundhi.	..	6,438	900	262
Amraoti district—				
Raipur ..	1,000	4,642	300	350
Total ..	5,000	43,747	2,700	1,701

The recurring cost has been calculated for the second half of the year only as the dispensaries would not be ready for occupation till then.

A provision of Rs. 4,401 has been included in the ensuing year's budget towards the cost of Assistant Medical Officer's pay and the grant for maintenance to be met from provincial revenues. The non-recurring cost of Rs. 48,747 will be met from the Government of India grant.

Serial No. 72.—Grants for the establishment of cheap plan dispensaries

Government has decided to make grants for the establishment of 10 cheap plan dispensaries in this province in addition to those to be established from the Government of India grant. These grants will be made on the following conditions :—

Government will contribute a half of the cost of the dispensary building and of the Assistant Medical Officer's quarters, provided that the other half is met by the district councils and by public subscription. The cost of equipment of each dispensary, which is estimated at Rs. 1,000, should be provided by the people concerned. A half of the recurring expenditure should be raised by local subscriptions, and other half will be met by the Government and the district councils, in equal shares.

A provision of Rs. 50,000 has been made out of the earmarked Excise Revenue for 1938-39.

39.—PUBLIC HEALTH

Serial No. 73.—Grant to the Indian Red Cross Society, Central Provinces and Berar, for organizing child welfare work

In the past following amounts were voted as grants to the Indian Red Cross Society for infant welfare work :—

		Rs.			Rs.
1926-27	..	20,000	1932-33	..	30,000
1927-28	..	30,000	1933-34	..	30,000
1928-29	..	45,990	1934-35	..	32,500
1929-30	..	45,990	1935-36	..	32,500
1930-31	..	35,990	1936-37	..	32,500
1931-32	..	25,990	1937-38	..	32,500

For 1938-39 the society has applied for a grant of Rs. 32,500, *i.e.*, the same as that sanctioned for the current year. The liability is a recurring one, though technically it is treated as new expenditure for budget purposes.

Serial No. 74.—Grant to the Municipal Committee, Saoner, for rat destruction work

The town of Saoner was formerly one of the worst plague spots in the province. As a result of the rat destruction campaign which has been carried on by the Municipal Committee, Saoner, since the year 1931, the incidence of plague in the town has decreased and there have actually been no cases since 1935. The infection, however, still lingers in a number of villages in the neighbourhood of Saoner and it is desirable that the ground already gained should not be lost. The Commissioner, Nagpur, and the Director of Public Health, therefore, recommend the payment to the committee of a grant of Rs. 170 in the year 1938-39, which is equal to half of the actual expenditure incurred by it during 1936-37, in order to encourage it to proceed with this work. It is the accepted policy of Government to make such grants. A provision of Rs. 170 has been made in the ensuing year's budget for the purpose

Serial No. 75.—Anti-malarial measures in Civil Station area

The sanitary staff maintained by the Civil Station Sub-Committee, Nagpur, is not competent to carry out effectively anti-malarial measures without the help of a whole-time officer in the Civil Station area. The Director of Public Health proposes that a properly trained and controlled anti-malaria officer of the Sub-Assistant Health Officer class should be appointed for anti-malarial measures in that area. Government has approved the proposal to create a new permanent post of Sub-Assistant Health Officer with effect from the 1st April 1938 on the scale of pay of Rs. 90--5/2—100—100—5—175 plus a motor cycle allowance at Rs. 15 per mensem and to depute him for training in Malariology at the Ross Field Experimental Station, Karnal, before he takes up his duties. A provision of Rs. 1,402 has been made in the ensuing year's budget for the purpose.

Serial No. 76.—Grants to District Councils for improvement of water-supply in rural areas

Government had decided to make grants-in-aid to district councils for the improvement of water-supply in rural areas in addition to those financed from the Government of India grant .These grants will be made on the following conditions :—

(1) That each district council is responsible for the improvement of the water-supply in the area under its jurisdiction and should submit before 31st July each year a definite scheme for such area.

(2) That the district council will be responsible for 33 per cent of the expenditure out of which ordinarily half should be contributed by the inhabitants of the village benefitted either in cash or in the shape of material or labour or both.

(3) That the remaining 67 per cent of the expenditure will be met from the Government grant.

A sum of Rs. 1 lakh has been provided out of the earmarked excise revenue for expenditure during 1938-39.

40.—AGRICULTURE

Serial No. 77.—Resumption of the departmental working of the farms at Damoh and Basim

The agricultural farms at Damoh and Basim were temporarily closed and leased out as a measure of retrenchment in accordance with the recommendations of the Financial Committee of 1931. The period of the present lease of the Damoh farm will expire on the 15th April 1938 and of the Basim farm on the 31st March 1938.

2. It has been found that in the case of short-term leases due care is not taken to preserve the productiveness of the soil by sound methods of cultivation, the main concern of the lessee being to take as much out of the land as possible. The farms are deteriorating fast under the system of leasing them out and if the deterioration continues the amounts obtainable by lease will diminish and with it the only justification for that system of management.

3. Government has now decided to resume departmental working of these two farms on the expiry of thier present leases and included a provision of Rs. 7,576 in the budget estimates for the year 1938-39 as detailed below :—

	Basim farm	Damoh farm	Total
Receipts ..	3,500	1,000	4,500
Expenditure—			
Pay of establishment—Permanent ..	286	..	286
One Jamader on Rs. 15 per mensem for 11 months.			
One Peon on Rs. 11 per mensem for 11 months.			
Dear District allowance for the Jamadar and Peon at Rs. 1-8-0 each per mensem for 11 months.	33	..	33
Countersigned Contingencies—			
Petty construction and repairs ..	100	800	900
Purchase of cattle and implements ..	600	1,400	2,000
Upkeep of cattle and farms ..	630	500	1,130
Pay of menials ..	1,267	1,500	2,767
Other contingencies ..	320	100	420
Contract Contingencies—			
Contract contingencies ..	30	10	40
Total ..	3,266	4,310	7,576

Serial No. 78.—Construction of temporary buildings required for experiments on Citrus Fruit Research Scheme and creation of a temporary post of a peon

It was originally intended to carry out the experiments on the various stock of citrus in the small orange garden south of the Victoria Technical Institute. In view of the impending transfer of the land of the Nagpur Farm to the Improvement Trust, the site had to be changed and the experiments are now being conducted in the Lashkari Bagh which has been taken on lease for 14 years specially for the Horticulturist's work which will continue there even after the farm is removed. This has necessitated the construction of the following temporary buildings at an estimated cost of Rs. 5,000 at that place :—

	Rs.
(1) Office buildings	1,600
(2) Store-room, implement shed, cattle shed, etc	1,600
(3) Servants' quarters	1,200
(4) Extra unforeseen	600
Total ..	5,000

2. Only one peon has been provided for the scheme. As the field experiments are conducted at the Lashkari Bagh and the laboratory and office of the Horticulturist are located in the Victoria Technical Institute building, one additional peon on Rs. 11—$\frac{1}{5}$—15 plus dear district allowance at Rs. 1-8-0 per mensem is necessary with effect from the 1st April 1938.

3. Government has approved of the proposals for the construction of the temporary buildings and the creation of the post of one peon and included a provision of Rs. 5,138 in the budget for the year 1938-39.

Serial No. 79.—Installation of a new gasholder at the Nagpur Agricultural Research Institute

The existing gas plant in the Agricultural Reserach Institute, Nagpur, is at least 25 years old. During recent years serious difficulty is being experienced in the matter of gas supply. When the Agricultural Reserach Institute was started in the year 1914, the Chemical section was utilizing most of the gas partly for the research laboratory and partly for the students laboratory. Since then the number of students has increased from 80 to 160 in ordinary circumstances. It is not now possible to get a continuous supply of gas at the required pressure and the research work suffers. The Director of Agriculture has therefore proposed to instal a new gas holder of 2,000 cubic feet capacity. Government has approved the proposal. A provision of Rs. 15,050 has been made in the next year's budget as detailed below :—

	Rs.
One 2,000 cubic feet gas holder	10,500
Electrically driven air mixer	1,000
One " C " size producer	3,000
Approximate cost of foundation	550
Total ..	15,050

Serial No. 80.—Creation of 80 posts of kamdars for private demonstration plots

In accordance with the programme of activities of the Agriculture Department it is proposed to open 80 private demonstration plots during the next financial year for disseminating the knowledge of agricultural improvements. These plots will be kept in charge of the trained demonstration jamaders of the department and the expenditure for running the plots will be met by their owners. The necessary number of permanent demonstration jamadars will be transferred to this work and kamdars will be recruited in their place.

2. The object of the proposal is to extend demonstration work to a much larger number of new villages, and thus give wider publicity to the improvements evolved by the department. The present staff of demonstration jamadars and kamdars is already fully occupied and is not able to tackle new villages. It is intended to utilize the village panchayats for the dissemination of these improvements and to get whole villages under improved methods instead of carrying out demonstration in the fields of individuals as has been done so far.

3. Government is satisfied that this proposal is in the best interest of the agriculturists and has accordingly decided to create 80 posts of kamdars on a scale of Rs. 15—1—20 for a period of five years with effect from the 1st April 1938. A provision of Rs. 13,200 has been made on this account in the budget for the year 1938-39. The expenditure will be met from the earmarked excise revenue.

Serial No. 81.—Purchase of two magic lanterns for the western circle

There are at present only four magic lanterns for use by Agricultural Assistants in the western circle. The number is inadequate as the assistants have to deliver a certain number of lectures in each taluq during limited periods at their disopsal. Two more lanters are therefore absolutely necessary.

2. A provision of Rs. 600 for the purchase of two magic lanterns at Rs. 300 each has been made in the ensuing year's budget.

41.—VETERINARY

Serial No. 82.—Establishment of quarantine stations in Saugor and Hoshangabad districts

The desirability of the application of the Cattle Diseases Act to the districts of Saugor and Hoshangabad and of establishing quarantine stations in those districts to prevent the spread of cattle diseases by the migration of cattle through them to other parts of the province has long been recognized.

2. To carry this into effect, it would be necessary to construct nine quarantine stations in Saugor and Hoshangabad districts at the places noted below:—

District Saugor	*District Hoshangabad*
(1) Ghaisabad.	(1) Tendukheda
(2) Hirapur.	(2) Sandia.
(3) Utta.	(3) Hoshangabad.
(4) Gadha.	(4) Handia.
(5) Mirkhedi.	

The cost of the quarantine stations in these districts would be Rs. 32,200 as detailed below :—

	Rs.
(*a*) Four quarantine stations in the Hoshangabad district at Rs. 3,600 for each station.	14,400
(*b*) Five quarantine stations in the Saugor district at Rs. 3,560 for each station.	17,800
Total ..	32,200

This expenditure will be met from the minor works allotment under the civil works budget and will be non-recurring. These stations will be constructed in the hot weather of 1938. All animals entering the province would then, under the powers given by the Act, be compulsorily examined at one of these quarantine stations, inoculated and if sick, detained. The number of cattle imported into the province is tentatively estimated at not less than 160,000 per annum and the estimated fees for vacciantion and marking, to be recovered under section 4 (2) of the Cattle Diseases Act and rule 6 thereunder, at the rate of annas four per head of cattle would be about Rs. 40,000. The scheme, will therefore, be self-supporting, after the first year as the cost of the staff will be Rs. 16,515 per annum.

3. The details of the estimated cost of the staff, etc., required to manage the quarantine stations (Rs. 16,515) are as shown below as the staff will be entertained on 1st October 1938 :—

Saugor district.

	Rs.
Five Veterinary Assistant Surgeons at Rs. 60 per mensem each (Rs. 60×5×5).	1,500
Five Vaccinators at Rs. 25 per mensem each (Rs. 25×5×5) ..	625
Five Chowkidars at Rs. 14 per mensem each (Rs. 14×5×5) ..	350
Five sweepers at Rs. 12 per mensem each (Rs. 12×5×5) ..	300
Five peons at Rs. 14 per mensen each (Rs. 14×5×5) ..	350
House rent for the Veterinary Assistant Surgeons at Rs. 8 per mensem each (Rs. 8×5×5).	200
House rent for the Vaccinators at Rs. 4 per mensem each (Rs. 4×5×5)	100
Fixed travelling allowance at Rs. 10 per mensem for each Veterinary Assistant Surgeon (Rs. 10×5×5).	250
Purchase of Hypodermic Syringes, goat virus outfit, goats, feeding charges, etc.	5,000
Compensatory allowance at Rs. 20 per mensem for each Veterinary Assistant Surgeon (Rs. 20×5×5).	500
Total ..	9,175

Hoshangabad district.

	Rs.
Four Veterinary Assistant Surgeons at Rs. 60 per mensem each (Rs. 60×4×5)	1,200
Four Vaccinator s at Rs. 25 per mensem each (Rs. 25×4×5)..	500
Four chowkidars at Rs. 14 per mensem each (Rs.14×4×5) ..	280
Four sweepers at Rs. 12 per mensem each (Rs. 12×4×5) ..	240
Four peons at Rs. 14 per mensem each (Rs. 14×4×5) ..	280
House rent for the Veterinary Assistant Surgeons at Rs. 8 per mensem each (Rs. 8×4×5)	160
House rent for the Vaccinators at Rs. 4 per mensem each (Rs.4×4×5)	80
Fixed travelling allowance at Ra. 10 per mensem for each Veterinary Assistant Surgeon (Rs. 10×4×5).	200
Purchase of Syringes, goat virus, etc. ..	4,000
Special pay for Veterinary Assistant Surgeons at Rs. 20 (Rs. 20×4×5).	400
Total ..	7,340

4. For subsequent years the cost will be Rs. 20,574 per annum, as the immigration season is the cold weather, and the staff is required from the 1st October to 31st March only except the four chowkidars referred to above who will be employed throughout the year to look after the quarantine stations in the non-working season.

Serial No 83.—Utilization of the Dewal forest area in the Saugor district as a Cattle-breading centre

In order to extend cattle-breeding operations in the province which are carried on at present on too small a scale, it is proposed to take over the Dewal forest reserve area in Saugor district for utilization as a large scale cattle-breeding farm. A scheme for its utilization by the Department of Agriculture as a breeding centre was approved by the Provincial Board of Agriculture in 1928 and a budget provision of Rs. 44,150 was asked for in 1929-30; but on account of financial stringency the whole scheme fell through.

2. It is proposed to revive the scheme of starting a cattle-breeding farm with a herd of 200 Malvi cows and 100 buffaloes at Dewal where an area of 1,587 acres can be made available for the purpose out of the forest reserve. To start the farm with effect from the 1st April 1938, with 100 cows and 50 buffaloes and to complete it within two years, the total amount of expenditure both recurring and non-recurring during 1938-39 and 1939-40 will amount to Rs. 78,709.

The details of the amount of Rs. 36,424 required for expenditure for 11 months during 1928-39 are as given below :—

Detailed heads	Amount
Establishment.	Rs.
One Superintendent on Rs. 70 per mensem on the scale of Rs. 70—5—175.	770
One Overseer on Rs. 50 per mensem on the scale of Rs. 50—5/2—100.	550
Two jamadars on Rs. 15 each per mensem on the scale of Rs. 15—1—25.	330
One clerk on Rs. 30 per mensem on the scale of Rs. 30—2—40 2½—65—3—80.	330
One peon on Rs. 11 per mensem on the scale of Rs. 11—1/5—15	121
One dairyman on Rs. 20 per mensem on the scale of Rs. 20—1—30.	220
Total ..	2,321

Capital expenditure—Non-recurring

	Rs.
Buildings—	
Superintendent's quarters ..	1,700
One jamadar's quarters ..	350
Fifteen servants' quarters ..	2,400
One well ..	1,000
Two cattle sheds ..	3,800
Toral ..	9,250

Live and dead stock.

		Rs.
Live stock—		
One hundred Malvi cows at Rs. 80 each	..	8,000
Two Malvi stud bulls at Rs. 150 each	..	300
Fifty buffalo-cows at Rs. 120 each	..	6,000
One buffalostud bull at Rs. 250	..	250
Five pairs of bullocks at Rs. 150 per pair	..	750
Two ponies at Rs. 100 each	..	200
Total	..	15,500
Dead stock	..	1,000
Total Capital Expenditure—Non-recurring	..	25,750

Recurring expenditure.

Pay of meniais—		
Five graziers at Rs. 8 each per mensem	..	440
Three milkers at Rs. 10 each per mensem	..	330
Two men for calves at Rs. 8 each per mensem	..	176
Five fimale coolies at Rs. 5 each per mensem	..	275
Three cartmen at Rs. 8 each per mensem	..	264
Two chowkidars at Rs. 8 each per mensem	..	176
Two forest guards at Rs. 8 each per mensem	..	176
Variable labour	..	550
Total	..	2,387
Feed and Care—		
One hundred cows at Rs. 12 per head per year	..	1,200
Fifty buffalo-cows at Rs. 22-8-0 per head per year	..	1,126
Three stud bulls at Rs. 36 per head per year	..	108
Ten bullocks and two ponies at Rs. 36 per head per year	..	432
Young stock	..	900
Oil, salt, medicines, etc.	..	300
Total	..	4,066
Other contingencies	..	1,900
Total Recurring Expenditure	..	8,353
Total expenditure during 1938-39—		
Establishment	..	2,321
Recurring expenditure	..	8,353
Capital expenditure—Non-recurring	..	25,750
Total	..	36,424
Receipts are estimated at	..	1,000

Total cost of the scheme is shown below :—

		1938-39	1939-40	Total
Establishment	..	2,321	2,532	4,853
Capital expenditure Non-recurring	..	25,750	31,400	57,150
Contingent expenditure	..	8,353	8,353	16,706
Total	..	36,424	42,285	78,709

In subsequent years recurring expenditure will be approximately to Rs. 17,500. This will not represent the net cost to Government because there will be substantial receipts to set against it. The whole of the buffalo herd will be milked, and also some selected cows from the Malvi herd; and the income from the sale of milk and ghee will bring in about Rs. 5,000. In subsequent years when, in addition to milk products, there will be a substantial number of bulls and other kinds of live stock for sale, the receipts will increase to about Rs. 13 000. There will also be a saving in existing expenditure amounting to about Rs. 3,000 by the transfer of Powarkheda and Ratona heards to Dewal. The net cost will therefore be trifling in comparison to the object achieved.

The expenditure on the above account will be met from the earmarked net Excise revenue.

Serial No. 84.—Experimental sheep farming in Betul

The present position in regard to sheep breeding in India was considered by the Livestock Improvement Sub-Committee of the Animal Husbandry Wing meeting held at Madras in December 1936. The meeting agreed that in order to develop sheep breeding on a broad scale it was necessary to introduce non-migratory flock owners to take up the breeding of pure bread indigenous sheep and that each province should maintain at a central farm nucleus flocks of all indigenous breeds which are of economic importance in the province. Government has decided to start a sheep farm at Betul on a small scale as an experimental measure. A sum of Rs. 5,000 as detailed below has been included in the budget for 1938-39. The expenditure will be met from the earmarked excise revenue :—

Initial expenditure.

	Rs.
Cost of 200 ewes, 100 for each flock at Rs. 5 per ewe (200×5) ..	1,000
Cost and transit expenses to import 16 rams on the farm from suitable places at Rs. 15 per ram (15×16).	240
Cost of equipment and appliances—a dip for washing, stand for clipping, clipping appliances, etc.	700
Cost of two temporary sheds for the two flocks—one segregation shed and shed for farm servants.	1,500
Total ..	3,440

Recurring expenditure.

Pay of four men (one for each flock) at Rs. 10 per mensem (4×10×11).	440
Pay of eight boy assistants two for each flock at Rs. 5 per mensem (8×5×11).	440
Cost of fodder, grain, ration, medicines, etc. ..	680
Total ..	1,560
Grand total ..	5,000

Serial No. 85.—Opening of 20 outlying Veterinary Dispensaries in the Central Provinces and Berar

The present number of Veterinary Dispensaries in this Province, *viz.*, 104 is very small considering the cattle population which is roughly 13,845 (Thousands). It would thus be seen that one Veterinary Dispensary serves roughly 133 (Thousands) cattle. Some Veterinary Assistant Surgeons have in their charge about 950 villages. It will thus be seen that there is need for opening more Veterinary Dispensaries in the Province to serve the more remote areas. For the present it is proposed to open 20 outlying dispensaries in charge of compounders, 15 in the Central Provinces and 5 in Berar. Each outlying dispensary would cost roughly Rs. 1,000 as detailed below :—

	Rs.
Pay of a compounder at Rs. 20 per mensem (20×11) ..	220
Pay of a ward cooly at Rs. 12 per mensem (12×11) ..	132
Pay of a sweeper at Rs. 8 per mensem (8×11) ..	88
House rent for a compounder at Rs. 5 per mensem (5×11) ..	55
Equipment—drugs, instruments and furniture, etc. ..	450
Contingencies ..	50
Total ..	995
	or Rs. 1,000

These outlying dispensaries will be visited at fixed intervals by touring Veterinary Assistants, who will be able to deal with cases beyond the compounder's capacity. The cost of 20 dispensaries will be Rs. 20,000 and will be met out of the earmarked excise revenue.

42.—CO-OPERATION

Serial No. 86.—Creation of temporary posts of valuers for Land Mortgage Banks

Land Mortgage Banks exist at the following places :—

(1) Raipur for Raipur district.
(2) Bilaspur for Bilaspur district.
(3) Nagpur for Nagpur district.
(4) Bhandara for Bhandara district.
(5) Wardha for Wardha district.
(6) Seoni for Seoni sub-division.
(7) Sihora for Jubbulpore district.
(8) Narsinghpur for Narsinghpur sub-division.
(9) Amraoti for Amraoti district.
(10) Yeotmal for half of Yeotmal district.
(11) Mehkar for Mehkar and Chikhli taluqs, and
(12) Basim for Basim and Mangrulpir taluqs.

The following four banks were sanctioned from 1st October 1937 :—

(1) Khandwa for Nimar district.
(2) Chhindwara for old Chhindwara district.
(3) Khamgaon for Khamgaon sub-division, and
(4) Akola for Akola district.

This will leave the following areas with no banks :—

Saugor, old Hoshangabad district,
Mandla, Balaghat, Chanda and Drug districts.

2. It is proposed to establish three new banks in the current financial year at—

(1) Mandla for Mandla district.
(2) Saugor for old Saugor district, and
(3) Drug for Drug district.

In October 1938, it is proposed to establish banks at—

(1) Hoshangabad for old Hoshangabad district, and
(2) Two other places, probably, Balaghat and Damoh sub-divisions.

This will leave only Chanda and Betul districts to be provided for.

3. There is no extra cost in the first six months of a bank's existence, as the work of the valuer can be done by the Circle Auditor. The increased cost therefore will be the pay of the valuers and his staff as detailed below :—

	Rs.
(1) Pay of three auditors at Rs. 70 per mensem each for 11 months.	2,310
(2) Pay of two auditors at Rs. 70 per mensem each for 6 months.	840
(3) Pay of three peons at Rs. 11 per mensem each for 11 months.	363
(4) Pay of two peons at Rs. 11 per mensem each for six months	132
(5) Travelling allowance of three auditors and three peons at Rs. 40 per mensem for seven months.	840
(6) Travelling allowance of two auditors and two peons at Rs. 40 per mensem for four months.	320
(7) Contingent expenses for three auditors at Rs. 20 per mensum each for seven months and at Rs. 5 per mensem each for four months.	480
(8) Contingent expenses for two auditors at Rs. 20 per mensem each for four months and at Rs. 5 per mensem each for two months.	180
Total ..	5,465

i. e., during the year 1938-39 Rs. 5,465 and during the year 1939-40 Rs. 10,930.

Serial No. 87.—Grants to Co-operative Institutes for the education and supervision of Primary Co-operative Societies

The following table shows the grants actually paid to co-operative institutes so far and the grants proposed for the year 1938-39 for the education and supervision of Primary Co-operative Societies :—

Name of the Institute	Grants paid during			
	1931-32	1932-33	1933-34	1934-35
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
Nerbudda division ..	..	2,800	5,000	5,000
Northern Co-operative Institute ..	5,000	2,000	3,000	5,000
Chhattisgarh ..	6,000	9,964	11,000	7,000
Nagpur ..	..	..	5,000	2,000
Berar ..	10,594	22,242	13,000	5,000
Total ..	21,594	37,006	37,000	24,000

Name of the Institute	Grants paid during			Grant to be paid for 1938-39
	1935-36	1936-37	1937-38	
(1)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs	Rs.
Nerbudda division ..	2,500	3,500	5,000	8,000
Northern Co-operative Institute ..	3,500	4,000	4,000	4,000
Chhattisgarh ..	10,000	9,500	8,500	10,000
Nagpur ..	6,000	5,000	4,500	5,000
Berar ..	2,000	2,000	2,000	2,000
Total ..	24,000	24,000	24,000	29,000

2. The new system of supervision by group officers could not achieve the results expected six years ago on account of this period synchronizing with the economic depression. Government has no doubt, however, that it has arrested further deterioration of the movement and that the continuance of the grant is essential if the work of education and supervision is to be carried on effectively. It is accordingly proposed to help the movement in the current year by making grants to the extent of the probable requirements of each institute. The following table shows the financial position of the institutes in the year 1938-39 :—

Name of Institute	Income	Expenditure	Deficit	Proposed grant
	Rs.	Rs.	Rs.	Rs.
Berar ..	35,875	41,470	5,595	2,000
Raipur (Chhattisgarh) ..	22 828	33,622	10,794	10,000
Nagpur ..	9,610	14,532	4,922	5,000
Jubbulpore (Northern Co-operative Institute).	18,150	21,845	3,695	4,000
Hoshangabad (Nerbudda division)	23,599	31,687	8,088	8,000
Total ..	..	..	33,094	29,000

In view of the financial stringency Government has decided that the total contribution from Government for the year 1938-39 should be only Rs. 29,000.

Serial No. 88.—Organization of 10 Multipurpose Co-operative Societies in Central Provinces and Berar

To orientate the co-operative movement on fresh and new lines, it is proposed to establish 10 multipurpose co-operative societies as advocated by the Reserve Bank of India. These multipurpose societies will take within their ambit every possible aspect of the cultivators life and will endeavour to help him not only with credit but in all matters which make farming uneconomic at present.

2. Each society will be organized in a group of villages within a radius of five miles. A few villages will be selected to begin with and activities will be extended to all villages within a radius of five miles if the experiment is successful. Each society will be linked with a Central Bank which will be the financing centre.

3. Each society will require a well-paid and well qualified manager who has vision, is animated by missionary spirit and is familiar with all the aspects of village life.

4. For the establishment of ten societies a staff of ten managers will be necessary. Their scale of pay will be from Rs. 30 to Rs. 40 according to the qualifications of the candidates. In addition, some societies, say, three in number, will be provided with small godowns or houses for storing seed, implements and the primary needs of agriculturists. Each godown will cost Rs. 500. The total cost of the scheme will be as follows :—

43.—INDUSTRIES

	Rs.
(1) Ten managers for ten centres on Rs. 30 each for 12 months (10×30×12).	3,600
(2) Three godowns at Rs. 500 each ..	1,500
Total ..	5,100 or 5,000

5. The expenditure will be met from the earmarked net excise revenue.

Serial No. 89.—Industrial Survey of the province

Industrial surveys have in recent years been made in certain other provinces. One such survey was made in this province in 1908 and the question of undertaking another survey in order to bring the data up to date has been before the Provincial Government for several years. The enquiry if it is to be thorough would have to include investigation of the following points :—

(*a*) to picture as accurately as possible the economic conditions which have a direct bearing on the development of each industry ;

(*b*) to indicate the locality, extent, quality and suitability of the raw materials and the uses they are at present put to and could be put to ;

(*c*) to explain the processes and implements of manufacture employed in each industry with estimates of the time, labour and cost required at each stage of manufacture, to indicate those processes and implements which could be eliminated with advantage and to suggest the adoption of new methods and modern appliances ;

(*d*) to enquire into the existing marketing facilities and to suggest new ones ;

(*e*) to ascertain the nature and extent of both internal and external competition in each industry and to suggest suitable measures to combat it ;

(*f*) to suggest suitable localities for the starting of different industries, discussing the conditions necessary for their success ;

(*g*) to ascertain the causes of failure or deterioration of industries ;

(*h*) to indicate the number of workers engaged in each industry with their centres, showing the number who follow it as a wholesale occupation and as a subsidiary occupation ; and

(*i*) to note down the points which require further research.

2. Government has decided to carry out the survey with the help of a special officer of the rank of Deputy Commissioner. He will be given three technical assistants, an economist, a chemist and an industrial engineer in addition to a subordinate staff consisting of student investigators who have specialized in various technical subjects with the aid of Government scholarships. A few clerks and peons would also be needed. Government expects that professors of biology, geology, agriculture, physics, chemistry and economics in Government colleges as well as students engaged in research work will co-operate in the enquiry, which will take a year to complete. The approximate cost of the scheme is

estimated at Rs. 60,000. Government intends to start the survey from the 1st October next and accordingly has included in the industrial department budget for 1938-39 a provision of Rs. 25,205 as detailed below :—

		Rs.
Special officer, at Rs. 1,500 per mensem for 5 months	..	7,500
Three assistant survey officers at Rs. 400 per mensem each	..	6,000
Three clerks at Rs. 40 per mensem each and one at Rs. 75 per mensem.		975
Eight peons at Rs. 12 per mensem each	..	480
Pay of ten investigators at Rs. 250 each	..	2,500
Travelling allowance	..	6,000
Cost of experiments, tests, etc.	..	500
Other contingencies	..	1,250
Total	..	25,205

The scheme is proposed to be financed out of the earmarked net excise revenue for rural uplift.

Serial No. 90.—Grant-in-aid for the encouragement of handspinning and handweaving in rural areas

The All-India Spinners Association have asked for Government assistance for a scheme formulated by them for the encouragement of handspinning and handweaving in rural areas. The scheme is briefly as follows :—

The All-India Spinners Association will open centres in districts to be selected in consultation with the Director of Industries. In each centre there will be a worker to train the spinners and to organize the marketing of yarn or cloth as the case may be. Each spinner will be supplied with a spinning wheel at Government cost and sets of carding bows will be distributed to selected spinners. There will be 40 workers to train the spinners. For the training of the workers, two teachers will be appointed and stipends to the pupils will be paid. In the beginning it is expected that there will be a loss of about Rs. 3,000 per annum. The total cost of the scheme is estimated at Rs. 23,760 as shown below, of which Rs. 2,000 will be provided by the Maharashtra Charkha Sangh :—

		Rs.
(1)	To replace old spinning wheels by scientifically made new ones and to supply wheels to new spinners each wheel costing about Re. 1-8-0, of which Re. 0-8-0 to be realized from the spinners about 10,000 in number.	10,000
(2)	To supply sets of carding bows to spinners each costing Re. 1 of which Re. 0-6-0 will be recovered from the spinners about 3,200 in number.	2,000
(3)	To engage 40 workers to train the spinners in their art ; each to be paid Rs. 15 per mensem for 12 months.	7,200
(4)	Salaries of two teachers to train the workers at Rs. 30 and Rs. 20 for 12 months.	600
(5)	Stipends to 40 pupils at Rs. 8 per mensem for a period of 3 months.	960
(6)	Loss which will accrue in establishing and developing new production centres of khadi to be opened in the beginnnig of the next year.	3,000
	Total ..	23,760

2. Two lathes will be supplied from one of the Industrial Schools. The total amount required is thus Rs. 21,760 only.

3. The scheme will train poor villagers in a subsidiary occupation and help them to supplement their income and will be financed out of the earmarked excise revenue.

Serial No. 91.—Creation of a post of Technical Deputy Director of Industries

This proposal was first made by the Director of Industries in October 1936. It was considered and approved administratively but no provision was made for it on account of financial stringency.

2. The position has changed substantially since then. The inauguration of Provincial Autonomy had led to greatly increased activity in all the departments of which the Director of Industries is in charge. Several new schemes are under examination or introduction, and they will all require supervision and inspection. On the co-operative side, the overhauling of the present position and rehabilitation of the movement on the lines advocated by the Reserve Bank of India is under the consideration of Government. The Department of Rural Uplift is now assuming special importance in view of the large amount that is likely to be spent on schemes of rural uplift out of the earmarked net excise revenue. Well-informed opinion in the province as well as the Legislative Assembly have long been clamouring for the concentration of rural uplift activities in one department, so that there should be complete co-ordination between all the nation-building departments. This is not possible so long as one officer has to deal with Co-operative, Rural Uplift and Industries and also to perform other duties under certain other Acts, such as Companies Act, Partnership Act and Trade Unions Act. In other provinces, not only are the two duties separate, but also the Director of Industries is assisted by technical experts.

3. For the reasons stated above, it is proposed to create with effect from the 1st April 1938, a post of Technical Deputy Director of Industries in this province on the scale of pay of Rs. 400—25—600—50—800 with an efficiency bar at Rs. 600 and of one clerk and two peons required for him on the usual scales of Rs. 50—5—100—5—150 and Rs. 11—$\frac{1}{5}$—15 *plus* the dear district allowance, respectively. The expenditure involved amounts to Rs. 6,226 as shown below :—

	Rs.
Pay of Technical Deputy Director of Industries—400×11 ..	4,400
Pay of clerk—50×11 ..	550
Pay of two peons—2×11×11 ..	242
Dear district allowance at Re. 1-8-0 each (Re. 1-8-0×2×11) ..	34
Travelling allowance ..	1,000
Total ..	6,226

Serial No. 92.—Grant-in-aid for the training of boys at the institute maintained by the All-India Village Industries Association, Wardha

The following cottage industries are taught at the institute maintained by the All-India Village Industries Association, extending over a period noted against each :—

(*a*) Paper making .. Four months' course.

(*b*) Oil pressing .. Four months' course.

(*c*) Date-palm gur making .. One month's course.

(*d*) Bee keeping .. One month's course.

2. The Director of Industries proposes to depute 12 pupils to the All-India Village Industries Association, Wardha, for training in all the four cottage industries mentioned above for a period of ten months and to give a grant-in-aid to the institute at Rs. 150 per pupil. Government has approved the proposal and wishes to introduce it with effect from the 1st April 1938.

Serial No. 93.—Training of six students in umbrella making in the demonstration classes of the Government of Bengal at Calcutta

Umbrellas consumed in this province are mainly imported from Bombay and Calcutta. There is no factory manufacturing this article in the province, although a large number of them are required here. If a few students are sent out every year for training in umbrella making to the demonstration class of the Government of Bengal at Calcutta, they may start this industry on their return as a cottage industry. A sum of Rs. 250 per student per

term of 6 months will have to be paid to the Bengal Government for giving training to the students of this province. Besides this an expense of Rs. 25 per mensem per student will also have to be incurred for boarding and lodging. One-third of this expense will be borne by the student. It is proposed to send 6 students for training to Calcutta in umbrella-making every year. Boys will be selected after ascertaining their financial condition, industrial bent, business support, etc. The expenditure involved by the proposal amounts to Rs. 1,600 which is worked out as under :—

	Rs.
Tuition fee at Rs. 250 per student for 6 months ..	1,500
Scholarship to 6 students at Rs. 25 per mensem for 6 months	900
Total ..	2,400
Less to be paid by 6 students ..	800
Net ..	1,600

The recoveries from the students will be taken as receipts and the full amount has been provided for expenditure.

Serial No. 94.—Scheme for the training of village Chamars in offal and skin flaying

It is proposed to appoint six peripatetic instructors who will give demonstration to the villagers as to the use to which carcasses of animals can be put, how the skin should be flayed and how various parts of the carcass could be turned into manure and fat marketted. The cost of the scheme is estimated at Rs. 6,000 as detailed below :—

	Rs.
(1) Six workers at Rs. 30 each *plus* Rs. 12 on account of travelling allowance (6×30 *plus* 6×12).	2,844
(2) Equipment at the rate of Rs. 50 for each instructor (50×6) ..	300
(3) Cost of raw material ..	2,856
Total ..	6,000

Serial No. 95.—Sericulture

The experiment recently carried out on a small scale at Nagpur to test if the sericulture industry can be introduced in the province have not only yielded promising results, but have also evoked public interest. Sericulture, for all practical purposes, will be a new industry in the province. The best approach to the problem of development of a new industry would be extensive propaganda in places suitable for the introduction of the industry combined with practical demonstration and accordingly it is proposed that Government should open demonstration stations in six different places in the province, *viz.*, Nagpur, Chikalda, Pendra, Saugor, Betul and Seoni. The climate of these places is temperate so as to ensure the success of mulberry plantation and worm rearing. The Nagpur station will operate as a central station for experimental and research work, supply disease-free cellular silk worm eggs to the people and reel silk from cocoons which will be purchased from rearers. Chikalda with its cooler climate will be a sub-station of the Nagpur station during the hot weather. Each plantation will be in charge of a watchman.

2. Disease-free eggs will be supplied to the rearers who will rear silk worm eggs up to the cocoon stage. The central station will then purchase the cocoons, reel them into silk and sell it. The demonstration stations will teach the rearers the proper method of rearing. Rearers will have to raise their own plantation. Instructions in mulberry plantation will be given by the demonstration stations. The industry is not intended to supply a whole-time profession but is suitable as a subsidiary or part-time occupation for supplementing the income from agriculture.

3. Side by side, it is proposed to take up work in ericulture at the demonstration stations. Eri worms thrive on castor leaves and are reared in Bihar and Assam. The yarn is not reeled but spun by hand and is, therefore, coarse and suitable for chadars and rough suitings. Commercially it is not so important as sericulture, but it will be usefu to people who grow castor for seed and can thus utilize the leaves for rearing eri worm as a by-occupation. This work will entail no extra expense on the sericulture stations.

4. The following is an estimate of expenditure on the scheme :—

	Rs.
(1) Expense in preparing 6 mulberry plantations at six centres including fencing, preparing the ground, cost of manure and cuttings, planting and maintenance for one year at Rs. 300 per plantation (Rs. 300 × 6).	1,800
(2) Pay of 6 khallasis at Rs. 12 per mensem (Rs. 12×6×11) ..	792
(3) Cost of equipment and appliances for rearing and reeling for Nagpur and Chikalda stations at Rs. 250 per station (Rs. 250×2).	500
(4) Cost of testing appliances—microscope, Denier testing machine, etc.	500
(5) Pay of one Supervisor at Rs. 40 per mensem (Rs. 40×11) ..	440
(6) Pay of one rearer reeler at Rs. 25 per mensem (Rs. 25×11) ..	275
(7) Travelling allowance and contingencies ..	637
Total ..	4,944 or 5,000

No credit has been taken for income from the sale of silk as there will be very little income in the first year.

5. The supervisor and reelers will be recruited from Bengal, Bihar or Mysore which are the main silk producing provinces.

47.—MISCELLANEOUS DEPARTMENTS

Serial No. 96.—Creation of a post of Assistant Inspector of Factories

The duties of the existing staff in the factories department of the office of the Director of Industries, Central Provinces and Berar, which was sanctioned in 1922 have increased so enormously that the staff finds it impossible to cope with the work.

2. The total number of factories registered under the Factories Act in 1922 was 544 (48 perennial and 496 seasonal), whereas the present number of factories subject to the Act is 1,033 (perennial 167 and seasonal 866) or nearly double of that in 1922. Not only no additional staff has been given since 1922 but on the other hand economy has been effected by combining the posts of Chief Inspector of Factories and Chief Inspector of Boilers. The need for extra staff has been felt for several years past. The increase in work is caused not only by the increase in the number of factories but also by the administration of various Acts governing labour such as Workmen's Compensation Act, 1925, Cotton Ginning and Pressing Factories Act, 1925, Maternity Benefit Act, 1930, being entrusted to the Inspectors in addition to their ordinary duties. Further, the introduction of the Payment of Wages Act, 1936, the Cotton Ginning and Pressing Factories/Amendment Act, 1936, and the Unregulated Factories Act, 1937, has caused a considerable increase of work during the last twelve months.

In order to cope with the great rush of work which has followed in the wake of the new Acts, the Director of Industries has proposed the creation with effect from the 1st April 1938, of a post of an Assistant Inspector of Factories on a lower scale of pay, *viz.*, Rs. 125—5—250. The proposal has been approved. The expenditure involved is Rs. 2,125 per annum as shown below :—

Pay of Assistant Inspector of Factories (Rs. 125×11) ..	1,375
Travelling allowance ..	750
Total ..	2,125

Serial No. 97.—Conversion of the temporary posts of Line sInspector into permanent posts of Junior Assistant Electirc Inspectors and the creation of an additional post of Junior Assistant Electric Inspector

The inspection work of the electric department is increasing steadily from year to year. In 1930 when there was only one Inspector, public supply of electricity was available in 8 towns in the province and there were 800 electric motors and 150 miles of aerial lines to be inspected. A second post of Line Inspector was sanctioned in 1936 when there were 15 electric supply companies, 355 miles of aerial lines, 1,776 motors and 61 cinemas. Since the appointment of the second Inspector, the inspection work has increased considerably due to the installation of new power houses, and the consequent increase in the use of electric power. There are now 18 electric supply companies in operation and 4 which are under construction will be in operation by April 1938.

Regular statutory inspections are necessary to ensure compliance with the provisions of the Indian Electricity Act and the rules framed thereunder. With the existing staff, it is not possible to do so. The scales of fees of electric works, other generating plants and cinema installations have recently been increased and the delay in the inspection work is likely to affect the departmental receipts.

The Director of Industries has therefore proposed the conversion of the existing 2 temporary posts of line Inspector into two permanent posts of Junior Assistant Electric Inspector and the creation of a third post of a Junior Assistant Electric Inspector on a scale of Rs. 75 —2—2—100 with effect from the 1st April 1938.

The proposal has been approved.

Serial No. 98.—Creation of a Labour Office for the Central Provinces and Berar

Questions relating to industrial labour have increased in importance in the last few years and it has been found that the Department of Industries cannot adequately deal with them with the present staff. It is very necessary to have a properly organized and adequately staffed Labour Department on the lines generally of the Bombay Labour Office though not on the same scale. The following constitution for a Labour Office under the Director of Industries has accordingly been suggested for this province:—

		Rs.
(1) Labour Officer on Rs. 150 per mensem	..	1,650
(2) One Investigating Officer on Rs. 80 per mensem	..	880
(3) Two lower division clerks on Rs. 30 per mensem each		660
(4) One peon on Rs. 11—15	..	121
(5) Travelling allowance and contingencies	..	388
Total	..	3,699 or 3,700

Government has approved the scheme and proposes to give effect to it from the 1st April 1938.

50.—CIVIL WORKS

Serial No. 99.—Provision of teak boarding under the roof of the Secretariat building

The rooms in the upper storey of the Secretariat building were unbearably hot during the last hot weather. This is attributed to the asbestos roofing provided after the fire. In order to lessen the heat it is proposed to provide teak boarding below the existing roof. The cost of the work is estimated at Rs. 17,000.

Serial No. 100.—Construction of Police buildings

The number of police station-houses in the Central Provinces and Berar is 425 and assuming the life of each building to be about 50 years, it follows that not less than 8 station-houses have to be replaced annually. But for some years past, the building programme in the Police Department has been much in arrears owing to financial stringency.

2. Government has accorded administrative approval to the construction of 12 Police buildings at an estimated cost of Rs. 2,04,682. The provision made in the budget for 1938-39 for this purpose is Rs. 25,000 as detailed below :—

No.	Name of work and district where situated.	Amount for which administrative sanction has been accorded.	Amount provided for in the budget for 1938-39.	Remarks.
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	
1	Pachmarhi, district Hoshangabad.	11,010	4,000	Very old and in very bad condition. The Civil Surgeon reports that the buildings are positively insanitary and the Executive Engineer reports that they are unfit for habitation by the police.

No.	Name of work and district where situated	Amount for which administrative sanction has been recorded	Amount provided for in the budget for 1938-39	Remarks
(1)	(2)	(3)	(4)	(5)
		Rs.	Rs.	
2	Multai, District Betul	14,700	4,000	The buildings are in a dilapidated and horrible condition. Not at all fit for use by the Police Staff. Walls have bulged and roof sagged. New quarters are necessary.
3	Chanda ..	15,000	4,000	The buildings are unfit for habitation under present conditions . The Executive Engineer reports that they are not capable of improvement. It is waste of money spending anything on them.
4	Betul Station-house ..	18,200	5,000	The buildings are not fit for human habitation. The Executive Engineer reports that it is not worth spending money in repairing them. It is necessary to build new quarters.
5	Maregaon, District Yeotmal.	13,474	4,000	The present buildings at Pisgaon are very unhealthy. Pisgaon Station-house was built for a colliery area which never materialized. It is badly situated in every way. Water very bad. Four miles off from the main road.
6	Chichli, District Hoshangabad.	15,079	4,000	Gotitoria is no longer a suitable centre for a station house, now that the mines at Mohpani have been closed down. The climate is unhealthy. The Station-house is in the corner of the circle and the staff is miserable there. It is proposed to shift the Station-house to Chichli which is in the centre of the circle and is healthy.
		Total ..	25,000	

Serial No. 101.—Minor works assignment reserve provision

The reserve is required for meeting the demands of Commissioners and Heads of Departments for urgent and unavoidable new minor works and for finishing off incomplete minor works. The amount includes a provision of Rs. 30,000 earmarked for Police Department and a sum of Rs. 32,000 for construction of buildings for 9 Veterinary quarantine stations in Saugor and Hoshangabad districts.

Serial No. 102.—Miscellaneous—(Public Improvements)

The provision is required for investigation of water-supply and drainage projects in the Central Provinces and Berar on behalf of local bodies.

Serial No. 103.—Tools and Plant—New supply

The provision is required for the following :—

I.—From Provincial Revenue—

	Rs.
(*a*) Purchase of new tools and plant to replace wornout articles.	32,400
II.—From the Central Provinces share of the road fund—	
Purchase of pumping and other special machinery required for works financed from the road fund.	6,000
Total ..	38,400

Serial No. 104.—Improvement of rural communications

The question of the improvement of rural communications has been under the consideration of Government for several years past. So far as the fair weather roads are concerned, the matter was carefully considered at the Commissioners' Conference in 1927 and it was decided that grants should be made to local bodies from provincial revenues for the improvement of such roads subject to the following conditions :—

(*a*) that the local body applying for the grant had made full use of the power of taxation vested in it by the provisions of the Local Self-Government Act, to increase its resources, and

(*b*) that it was spending a fair proportion of its funds on communications.

Only one or two district councils in Berar in 1930 applied for such grants on the above conditions but they could not be made on account of financial stringency.

2. No provision for the purpose was, however, made in the budget since 1927-28 on account of financial stringency. Government has considered the question again and decided to make a provision of Rs. 2,00,000 for the purpose in the ensuing year's budget out of the earmarked excise revenue. The payment of grants from the provision to individual local bodies will be subject to the conditions referred to above and also to certain additional conditions which are at present under the consideration of Government.

51.—MISCELLANEOUS

Serial No. 105.—General Purposes grant to District Councils in the Central Provinces and Berar for the year 1938-39

It was usual to provide Rs. 6,80,000 under the head " 47—Miscellaneous—Transferred—Grants to Local Bodies for General Purposes " but owing to financial stringency, the grant was reduced by 20 per cent and Rs. 5,40,000 were provided during the years 1931-32 to 1934-35. Five per cent of the cut was restored in the year 1935-36 and Rs. 5,78,000 were provided in the budgets for that year as well as for the years 1936-37 and 1937-38. As the financial position has not yet improved the same amount (Rs. 5,78,000) has been provided in the next year's budget.

Serial No. 106.—Grants to District Councils for making initial contribution to Village Panchayats

The policy of making suitable grants from provincial revenues to district councils so as to enable the latter to make an initial contribution to the panchayat fund on the establishment of a new panchayat was first recommended by the village panchayat committee and was accepted by Government. In pursuance of this policy a provision of Rs. 5,000 was made for the year 1926-27 and of Rs. 25,000 for the years 1928-29 and 1929-30. It was estimated that 150 panchayats would be established in 1930-31 and a provision of Rs. 30,000 calculated to provide a grant of Rs. 200 per panchayat was made in that year. Owing to financial stringency in 1931-32 the amount was

reduced to Rs. 10,000 and the same amount was provided in the budget for 1932-33. This provision was again reduced to Rs. 8,000 during the year 1933-34 in order to provide for 100 new panchayats at the reduced rate of Rs. 80 per panchayat, Rs. 50 being given in the first instance and Rs. 30 later if thought desirable. The same amount was provided in the budget for 1934-35. The provision was reduced to Rs. 6,000 during the year 1935-36 and to Rs. 4,000 during the year 1936-37. A provision of Rs. 3,500 was made for the year 1937-38 and the same amount has been provided for the year 1938-39.

Serial No. 107.—Grants to the Societies for the Prevention of Cruelty to Animals at Nagpur and Jubbulpore

A sum of Rs. 1,000 has been paid during the current financial year to each of the society for the Prevention of Cruelty to Animals at Nagpur and Jubbulpore, by way of grant-in-aid to cover the salary of the staff.

Government is satisfied that the Societies at both places are doing good work and deserve help. It is accordingly proposed to pay grants of Rs. 1,000 each to the two Societies in 1938-39.

Serial No. 108.—Grant to the Nagpur Improvement Trust for the development of Nagpur Civil Station area near the Kamptee road

Out of the area acquired for the Nagpur University in 1917-18, a piece of land measuring 16 acres in mouza Wadpakad of Nagpur civil station on the Kamptee road between " Govind Bhuwan " belonging to Mr. Potdar and the Model settlement of the Empress Mills is well situated. There being keen demand for house sites in Nagpur civil station, this area was laid out in 1932 into 12 plots for bungalows each measuring about one acre. The question of a grant to the civil station sub-committee for developing the area arose but was deferred till the premia from the sale of these plots had been obtained. The six plots to the west and south along the main roads were put to auction in 1932 and fetched Rs. 15,050. Later, in 1935, the purchasers of these plots applied for permission to sub-divide each of their plots into four but the Deputy Commissioner rejected their request. The Commissioner, Nagpur division, was, however, of the opinion that there would never be any demand for such big plots and recommended to Government that permission to divide each plot into four may be granted. He also recommended that the whole area may be handed over to the Improvement Trust, when it was established, for the improvement of the area by the construction of roads and drains, etc., and by canalizing the nalla which was necessary in the opinion of the Director of Public Health to render the area habitable before disposing of the remaining plots. Government approved the proposals.

2. It is now estimated that these improvements will cost Rs. 23,635 of which the purchasers of the six plots already sold have agreed to bear Rs. 5,200 leaving Rs. 18,435 to be borne by Government or the Trust. It has been decided to make a grant of Rs. 18,500 to the Trust for carrying out the improvements.

3. The amount will be recouped from the premia already realized and those expected from the sale of the remaining plots. Payment to the Trust will be made in instalments at the discretion of the Commissioner, Nagpur division, as the development proceeds.

Serial No. 109.—Grants to District Councils in Berar to reimburse them on account of the loss of one per cent on land revenue

The District Councils in Berar used to receive one per cent of the total collections of land revenue every year. This contribution known as road cess was payable under section 22 (1) (*d*) of the Berar Rural Boards Law of 1885, but ceased to be so payable after the 1st February 1923, on which date the Central Provinces Local Self-Government Act, 1920, as applied to Berar, came into force. The district councils had, therefore, no legal claim to this contribution any more and Government decided to discontinue it with effect from the 1st April 1937. In order to compensate them for this loss, however, Government has decided to give them grants equal to one per cent of the land revenue actually collected during the financial year. The payment of the grants will be made quarterly on estimated collection of the financial year in which they are made. On this basis the amount of the grant for the ensuing year comes to Rs. 99,429.

Serial No. 110.—Grant to the Municipal Committee, Kamptee for the loss of octroi income

In the year 1928 Government took over an area of 1,042 acres of land included till then within the limit of the Kamptee Cantonment Board on condition that the Board would be given a fair proportion of the octroi income to reimburse it for the loss of income from this land. At the same time an arrangement was made with the Municipal Committee, Kamptee, that it would pay the Cantonment Board 45 per cent of the octroi

receipts as against 18 per cent to which the latter would be entitled on a population basis on the understanding that the income of rents from the nazul or milkiyat sarkar would be assigned to the municipal committee. It was also agreed that if the income from the nazul land received by the municipal committee fell short of the excess octroi income paid by the municipal committee to the cantonment board, Government would make good the deficit to the committee. This agreement was entered into for 3 years in the first instance and has been renewed from time to time up to tho 31st March 1938. The deficit amounting to Rs. 37,516 for the period from the 1st April 1928 to the 30th September 1937, has already been paid to the municipal committee, and in order to meet the deficit for the period from the 1st October 1937 to the 31st March 1938, a sum of Rs. 6,480 has been provided in the budget for 1938-39.

It has now been decided that instead of the aforesaid procedure the following arrangement should be adopted for a term of 3 years with effect from the 1st April 1938. The entire receipts of rent from land which are at present allocated to the municipal committee directly should be credited to Government and according to the nazul rules of the province only the 4/5th of the net income from nazul rents should be paid to the municipal committee in the usual way. If in any year nazul rents received by the municipal committee fell short of the extra share of octroi receipts allotted by it to the cantonment board in that year, the difference should be made up by means of a grant-in-aid to be administered by the Local Self-Government Department. Under this arrangement the true nature of the grant will be before the legislature and this will facilitate any further modifications in the arrangement that may be necessary in the future.

Serial No. 111.—Maintenance of Chaodi buildings in Berar

The history of chaodis shows that they have been in existence in Berar from ancient times. The term chaodi as defined in the Berar Land Revenue Code, 1928, means a place ordinarily used by the patel for the transaction of village business. They are also used by travellers and by Government officers and officers of district councils for the transaction of their business.

2. It was however at one time thought that chaodis belonged to the district councils who used to find funds to keep them in repairs. It was accordingly proposed to vest all chaodis in the district councils or other local bodies concerned and to make them responsible for their maintenance, repair and construction. The Commissioner, Berar, was therefore asked to obtain the opinion of the district councils in the matter. The consensus of opinions received showed that the district councils were not willing to undertake the entire responsibility for the maintenance of chaodi buildings proposed to be vested in them. It was subsequently suggested that the district councils might be prepared to undertake the maintenance of chaodi buildings if Government agreed to pay half the cost. The Commissioner reports that no district council except Yeotmal was prepared to undertake the maintenance of chaodi buildings even on this condition. In order to meet more urgent cases of repairs, a provision of Rs. 5,000 has been included in the budget for 1938-39.

Serial No. 112.—Recognization of nazul maintenance in the Central Provinces and Berar

Prior to 1918 there was no regular maintenance staff in the Central Provinces. The system in vogue was to employ the patwari of the neighbouring circle to maintain nazul records and to pay him a small allowance for the additional work. This system proved a failure. The Commissioners' conference held at Pachmarhi in June 1918 recommended the employment of a regular staff of surveyors for the maintenance of records in towns where nazul land had been traversed and surveyed. Accordingly six surveyors on a fixed pay of Rs. 50 per mensem each were sanctioned by Government from the 1st October 1918. As recruitment to these posts were made from revenue inspectors whose scale of pay was Rs. 40—1—60 per mensem these posts were subsequently brought on the same scale.

In Berar after the completion of Mr. Sahasrabudhe's surveys, four surveyors were appointed for maintenance of records in 1922. This staff proved insufficient and maintenance work fell into serious arrears. An extra staff of four temporary surveyors on Rs. 40—1—60 per mensem was sanctioned for one year for clearing up the arrears. This staff was subsequently made permanent.

2. The staff both in the Central Provinces and Berar was augmented from time to time as towns came under maintenance after regular survey and settlement. No town has been settled after 1932 and the present strength of nazul surveyors both in the Central Provinces and Berar is 37.

3. The supervision of this staff was under the control of the Deputy Director of Land Records. In districts the nazul officer, Tahsildar and Superintendent of Land Records

were supposed to check and inspect the nazul surveyor's field work. Experience and information gathered from time to time from inspections have shown that effective and systematic maintenance of town survey records, the prompt detection and prevention of encroachments and other forms of unauthorized occupation of public lands have presented difficulties, and the technical survey work in particular has steadily deteriorated for three reasons, *viz.*,—

(*a*) the unwieldy size of surveyor's charges ;

(*b*) the specialized nature of the survey work which required skilled supervision which the average revenue officer was unable to exercise ; and

(*c*) the lack of any special training of town surveyors for town survey work.

The survey officer has been put in charge of technical supervision and training of nazul surveyor about two years ago. The result has been encouraging, the inefficient surveyors have been gradually weeded out and a better knowledge of the actual needs in regard to nazul maintenance gained. The actual position as disclosed by inspections is that there is not a single town in the Central Provinces and Berar in which the work of a nazul surveyor is not in arrears. Government and municipal committees have spent considerable sums of money on these expensive surveys of towns but the arrangements for maintenance have so far been unsatisfactory and if the maximum benefit from the money spent on the surveys is to be obtained, the maintenance of staff needs strengthening and to be placed under a direct supervising agency which would be able throughout the year to keep in constant touch with the work of each nazul surveyor under it.

4. In order therefore to relieve the nazul surveyor of the large mass of paper work involved in keeping the record of rights or khasras, the demand register, the temporary demand register and other papers up-to-date, each surveyor should have four to five hours a day free for checking base lines, detecting encroachments, keeping his maps and field books up to date. Accordingly, the following additional staff is proposed for the re-organization of the nazul maintenance with effect from the 1st April 1938 :—

2 supervisors on Rs. 80—5—120 per mensem each.
12 nazul surveyors on Rs. 40—1—60 per mensem each.
28 nazul patwaris on Rs. 20—1—30 per mensem each.
2 orderlies on Rs. 11—$\frac{1}{5}$—15 per mensem each.
24 chainmen for surveyors on Rs. 11 per mensem each.
29 chainmen for patwaris and for nazul surveyor at Raipur on Rs. 11 per mensem each.

The extra cost involved during 1938-39 including travelling allowance will amount to Rs. 21,000. Of this four-fifths will be borne by municipal committees and one-fifth by Government.

GPN—2746—FS—21-2-38—200.

GOVERNMENT OF THE
CENTRAL PROVINCES AND BERAR

BUDGET ESTIMATE

BEING THE STATEMENT OF THE ESTIMATED RECEIPTS AND EXPENDITURE

FOR THE YEAR

1938-39

N. B.—The figures in italics represent expenditure charged on the revenues of the province

NAGPUR
GOVERNMENT PRINTING, C. P. & BERAR
1938

[Price—Rupees Five]

STATEMENT OF RECEIPTS

AND

DISBURSEMENTS

FOR THE YRAE

1938-39

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR

BUDGET ESTIMATE FOR THE YEAR 1938-39

STATEMENT OF REVENUE AND RECEIPTS

[T. Rs. stand for thousands of rupees.]

Heads of Revenue and Receipts	Reference to pages of Detailed Estimates	Budget Estimate, 1938-39	Increase (+) or decrease (−) as compared with Revised Estimate, 1937-38. [Columns (3) and (5)]	Revised Estimate, 1937-38	Increase (+) or decrease (−) as compared with Budget Estimate, 1937-38. [Columns (5) and (7)]	Budget Estimate, 1937-38	Accounts, 1936-37
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
REVENUE							
A.—Principal Heads of Revenue—							
IV.—Taxes on Income other than Corporation Tax.	18	6,40	−50	6,90	+6,90	..	..
V.—Salt	..	..	..	..	..	..	..
VII.—Land Revenue	18	2,49,48	+9,05	2,40,43	−9,84	2,50,27	2,54,4[illegible]
VIII.—Provincial Excise ..	19	63,60	−4,86	68,46	+2,03	66,43	63,8[illegible]
IX.—Stamps	22	45,00	+3,00	42,00	−7,30	49,30	50,2[illegible]
X.—Forest	23	49,19	−1,08	50,27	+1,20	49,07	47,6[illegible]
XI.—Registration	24	7,00	+1,25	5,75	+10	5,65	4,94
XII.—Receipts under Motor Vehicles Taxation Act.	24	4,50	+20	4,30	+30	4,00	3,96
XIII.—Other Taxes and Duties ..	24	5,15	+4,80	35	+3	32	3[illegible]
Total ..		4,30,32	+11,86	4,18,46	−6,58	4,25,04	4,25,05
C.—Irrigation, etc.—							
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	25	57	−2,20	2,77	−66	3,43	3,21
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.	25	1,07	+9	98	−8	1,06	1,0[illegible]
Total ..		1,64	−2,11	3,75	−74	4,49	4,21
Carried over ..		4,31,96	+9,75	4,22,21	−7,32	4,29,53	4,29,[illegible]

Heads of Revenue and Receipts (1)	Reference to pages of Detailed Estimates (2)	Budget Estimate, 1938-39 (3)	Increase (+) or decrease (−) as compared with Revised Estimate, 1937-38. [Columns (3) and (5)] (4)	Revised Estimate, 1937-38 (5)	Increase (+) or decrease (−) as compared with Budget Estimate, 1937-38. [Columns (5) and (7)] (6)	Budget Estimate, 1937-38 (7)	Accounts, 1936-37 (8)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
Brought forward ..		**4,31,96**	+9,75	**4,22,21**	−7,32	**4,29,53**	**4,29,26**
E.—Debt Services—							
XX.—Interest ..	26	**4,37**	+15	**4,22**	+24	**3,98**	**3,98**
F.—Civil Administration—							
XXI.—Administration of Justice ..	26	**5,53**	+35	**5,18**	+3	**5,15**	**4,72**
XXII.—Jails and Convict Settlements.	28	**1,58**	+1	**1,57**	−24	**1,81**	**1,40**
XXIII.—Police	28	**2,77**	−3	**2,80**	+1	**2,79**	**1,51**
XXVI.—Education	29	**6,81**	+16	**6,65**	−15	**6,80**	**6,72**
XXVII.—Medical	30	**1,52**	+58	**94**	+16	**78**	**84**
XXVIII.—Public Health ..	30	**1,78**	+86	**92**	+7	**85**	**89**
XXIX.—Agriculture ..	31	**3,09**	..	**3,09**	+15	**2,94**	**2,36**
XXX.—Veterinary ..	32	**83**	+13	**70**	−4	**74**	**81**
XXXI.—Co-operation ..	32	**15**	..	**15**	−3	**18**	**3**
XXXII.—Industries	33	**34**	+2	**32**	..	**32**	**29**
XXXVI.—Miscellaneous Departments.	33	**71**	+13	**58**	−13	**71**	**58**
Total ..		25,11	+2,21	22,90	−17	23,07	20,15
H.—Civil Works and Miscellaneous Public Improvements—							
XXXIX.—Civil Works ..	33	14,56	+3,71	10,85	−1,14	11,99	13,01
J.—Miscellaneous—							
XLIII.—Transfers from Famine Relief Fund.	33	**1**	−3	**4**	..	**4**	**4**
XLIV.—Receipts in aid of Superannuation.	34	**33**	−7	**40**	−4	**44**	**46**
XLV.—Stationery and Printing ..	34	**52**	..	**52**	+5	**47**	**64**
XLVI.—Miscellaneous ..	35	5,01	−1,36	6,37	+1,05	5,32	3,89
Total ..		5,87	−1,46	7,33	+1,06	6,27	5,03
Total Provincial Revenue ..		**4,81,87**	+14,36	**4,67,51**	−7,33	**4,74,84**	**4,71,43**

Heads of Revenue and Receipts	Reference to pages of Detailed Estimates	Budget Estimate, 1938-39	Increase (+) or decrease (−) as compared with Revised Estimate, 1937-38. [Columns (3) and (5)]	Revised Estimate, 1937-38	Increase (+) or decrease (−) as compared with Budget Estimate, 1937-38. [Columns (5) and (7)]	Budget Estimate, 1937-38	Accounts 1936-37
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
DEBT, DEPOSITS AND ADVANCES							
N.—Public Debt—							
I.—Permanent Debt ..	178-179	..	−50,33	50,33	+33	50,00	..
II.—Floating Debt ..	178-179	20,11	−2,61	22,72	+16,21	6,51	..
III.—Loans from the Central Government.	180-181	..	..	..	..	..	47,97
Total Public Debt ..		20,11	−52,94	73,05	+16,54	56,51	47,97
P.—Deposits and Advances—							
II.—Deposits not bearing Interest							
A.—Sinking Funds.							
Appropriations for Reduction or Avoidance of Debt.	182-183	4,26	+3,00	1,26	−9	1,35	8,78
Sinking Fund for loans granted to local bodies.		..	..	..	..	..	..
Sinking Fund Investment Account		..	..	..	..	..	..

Heads of Revenue and Receipts	Reference to pages of Detailed Estimates	Budget Estimate, 1938-39	Increase (+) or decrease (−) as compar with Revised Estimate, 1937-38. [Columns (3) and (5)]	Revised Estimate, 1937-38.	Increase (+) or decrease (−) as compared with Budget Estimate, 1937-38. [Columns (5) and (7)]	Budget Estimate, 1937-38	Accounts, 1936-37
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
B.—Reserve Funds							
Famine Relief Fund ..	182-183	**4,61**	**+97**	**3,64**	**−15**	**3,79**	**3,56**
Transfers from Famine Relief Fund ..		..	**−3,00**	**3,00**	**−85**	**3,85**	..
Fund for the Economic Development and Improvement of Rural Areas.		**6,71**	**+6,71**	..	..	..	..
Depreciation Fund for Govt. Presses		**29**	**+21**	**8**	..	**8**	**8**
Depreciation Fund for Forest Tramway		**29**	..	**29**	..	**29**	**29**
C.—Other Deposit Accounts							
Other Accounts ..	184-185	**9,02**	**+4,78**	**4,24**	**−83**	**5,07**	**7,09**
III.—Advances not bearing interest							
Advances repayable ..	186-187	**4,90**	**+98**	**3,92**	**−1,01**	**4,93**	..
V.—Miscellaneous							
Miscellaneous Government Account ..		..	**−4**	**4**	..	**4**	**11**
Total P.—Deposits and Advances ..		**30,08**	**+13,61**	**16,47**	**−2,93**	**19,40**	**19,92**
R.–Loans and Advances by Provincial Governments.							
Loans to Municipalities, Port Funds, etc.	188-189	**22,58**	**+3,18**	**19,40**	**−7,87**	**27,27**	**20,41**
Loans to Government servants ..		**1,57**	**−7**	**1,64**	**+39**	**1,25**	..
Total R.—Loans and advances by Provincial Governments.		**24,15**	**+3,11**	**21,04**	**−7,48**	**28,52**	**20,41**
Net receipts under other debt, deposit and remittance heads.	192-193	**12,30**	**+46**	**11,84**	**−2,43**	**14,27**	..
Total Debt, Deposits and Advances		**86,64**	**−35,76**	**1,22,40**	**+3,70**	**1,18,70**	**88,30**
Total Revenue and Receipts ..		**5,68,51**	**−21,40**	**5,89,91**	**−3,63**	**5,93,54**	**5,59,73**
Opening Balance — Ordinary ..		**23,15**	**−1,85**	(*a*) **25,00**	**+1,85**	**23,15**	**1**
Opening Balance — Famine Relief Fund ..		**4**	**−2,69**	**2,73**	**−15**	**2,88**	**47,79**
Grand Total ..		**5,91,70**	**−25,94**	**6,17,64**	**−1,93**	**6,19,57**	**6,07,53**

(*a*) Represents the amount allotted from the decentralised balances for maintaining minimum balances at the treasuries and with the **Reserve Bank of India.**

BUDGET ESTIMATE

STATEMENT OF EXPENDI

Heads of Expenditure and Disbursements	Reference to pages of Detailed Estimates	Budget Estimate, 1938-39.			
		Charged	Voted	Total	Increase (+) or decrease (−) as compared with Revised Estimate, 1937-38. [Columns (5) and (9)]
(1)	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
REVENUE EXPENDITURE					
A.—Direct Demands on the Revenue—					
7.—Land Revenue	36	*22*	17,93	18,15	−15
8.—Provincial Excise	44	*15*	8,79	8,94	−57
9.—Stamps	48	*3*	92	95	−1
10.—Forest	49	*5,26*	30,03	35,29	−2,37
11.—Registration	54	*3*	2,01	2,04	+6
12.—Charges on account of Motor Vehicles Taxation Act ..	56	..	55	55	+11
13.—Other Taxes and Duties	57	..	1	1	+1
Total ..		*5,69*	60,24	6,593	−2,92
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—					
17.—Interest on works for which Capital Accounts are kept ..	58	*25,23*	..	25,23	+1
18.—Other Revenue Expenditure financed from Ordinary Revenues.	59	*10*	79	89	+3
Total ..		*25,33*	79	26,12	+4
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue—					
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	60	*1*	5	6	−2
Total ..		*1*	5	6	−2
E.—Debt Services—					
22.—Interest on Debt and other obligations ..	64-65	*—6,54*	..	−6,54	+1,05
23.—Appropriation for Reduction or Avoidance of Debt ..	65	*4,26*	..	4,26	+3,0[illegible]
Total ..		*−2,28*	..	−2,28	+4,05
Carried over ..		*28,75*	61,08	89 83	+1,15

FOR THE YEAR 1938-39

TURE AND DISBURSEMENTS

Revised Estimate, 1937-38				Budget Estimate, 1937-38			Accounts, 1936-37		
Charged	Voted	Total	Increase (+) or decrease (−) as compared with the Budget Estimate, 1937-38. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
21	18,09	18,30	−9	*23*	18,16	18,39	*39*	17,78	18,17
13	9,38	9,51	−7	*15*	9,43	9,58	*13*	8,89	9,02
2	94	96	−16	*3*	1,09	1,12	*3*	94	97
5,72	31,94	37,66	+41	*5,95*	31,30	37,25	*6,73*	31,01	37,74
3	1,95	1,98	..	*3*	1,95	1,98	*3*	1,93	1,96
..	44	44	+1	..	43	43	..	42	42
..	..	..	..	..	..	..	..	1	1
6,11	62,74	68,85	+10	*6,39*	62,36	68,75	*7,31*	60,98	68,29
25,22	..	25,22	−1,56	*26,78*	..	26,78	*26,76*	..	26,76
9	77	86	+4	*9*	73	82	*6*	88	94
25,31	77	26,08	−1,52	*26,87*	73	27,60	*26,82*	88	27,70
1	7	8	+3	*1*	4	5	*1*	13	14
1	7	8	+3	*1*	4	5	*1*	13	14
−7,59	..	−7,59	+1,84	*−9,43*	..	−9,43	*1,14*	..	1,14
1,26	..	1,26	−9	*1,35*	..	1,35	*8,78*	..	8,78
−6,33	..	−6,33	+1,75	*−8,08*	..	−8,08	*9,92*	..	9,92
25,10	63,58	88,68	+36	*25,19*	63,13	88,32	*44,06*	61,99	1,06,05

BUDGET ESTIMATE

STATEMENT OF EXPEND

Heads of Expenditure and Disbursements	Reference to pages of Detailed Estimates	Budget Estimate, 1938-39			
		Charged	Voted	Total	Increase (+) or decrease (−) as compared with Revised Estimate, 1937-38. [Columns (5) and (9)]
(1)	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
Brought forward. ..		*28,75*	61,08	89,83	+1,15
F.—Civil Administration—					
25.—General Administration	66	*14,42*	56,68	71,10	−1,20
27.—Administration of Justice	81	*6,81*	19,97	26,78	−5
28.—Jails and Convict Settlements	88	*1,20*	7,64	8,84	−2
29.—Police	92	*7,49*	52,08	59,57	−1,4
36.—Scientific Department	102	..	14	14	−1
37.—Education	103-104	*2,22*	55,64	57,86	+2,7
38.—Medical	119	*2,25*	15,70	17,95	+1,3
39.—Public Health	126	*31*	4,42	4,73	+7
40.—Agriculture	132	*1,10*	8,92	10,02	+
41.—Veterinary	145	*25*	4,55	4,80	−
42.—Co-operation	151	*16*	2,60	2,76	+1
43.—Industries	154	*15*	2,86	3,01	+
47.—Miscellaneous Departments	160	*17*	95	1,12	..
Total		*36,53*	2,32,15	2,68,68	+1,24
H.—Civil Works and Miscellaneous Public Improvements—					
50.—Civil Works	164-165	*2,90*	54,01	56,91	−6,1
J.—Miscellaneous—					
54.—Famine	165	..	1	1	−
55.—Superannuation Allowances and Pensions ..	166	*12,73*	32,50	45,23	+2,0
56.—Stationery and Printing	167	*1*	5,00	5,01	−
57.—Miscellaneous	171	..	8,67	8,67	+4
Total ..		*12,74*	46,18	58 92	+2,3
M.—Extraordinary Item—					
63.—Extraordinary charges	173	..	6,71	6,71	+6,7
Total Revenue Expenditure ..		*80,92*	4,00,13	4,81,05	+5,5

PROVINCES AND BERAR

FOR THE YEAR 1938-39

TURE AND DISBURSEMENTS—*contd.*

Revised Estimate, 1937-38				Budget Estimate, 1937-38			Accounts, 1936-37		
Charged	Voted	Total	Increase (+) or decrease (—) as compared with the Budget Estimate, 1936-37. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
25,10	63,58	88,68	+36	*25,19*	63,13	88,32	*44,06*	61,99	1,06,05
15,37	56,93	72,30	+84	*14,77*	56,69	71,46	*13,10*	56,76	69,86
6,76	20,58	27,34	−37	*6,65*	21,06	27, 71	*4,72*	22,43	27,15
1,01	8,03	9,04	−4	*1,02*	8,06	9,08	*97*	7,91	8,88
7,36	53,70	61,06	−37	*7,76*	53,67	61,43	*7,58*	53,49	61,07
..	24	24	−2	..	26	26	..	14	14
2,43	52,67	55,10	−83	*2,54*	53,39	55,93	*2,76*	49,79	52,55
1,95	14,76	16,71	−28	*2,06*	14,93	16,99	*2,03*	13,16	15,19
31	3,68	3,99	+13	*31*	3,55	3,86	*29*	3,38	3,67
1,15	8,84	9,99	−19	*1,11*	9,07	10,18	*1,24*	8,23	9,47
25	4,72	4,97	−14	*25*	4,86	5,11	*20*	4,80	5,00
33	2,32	2,65	−18	*42*	2,41	2,83	*41*	2,11	2,52
15	2,78	2,93	−7	*15*	2,85	3,00	*16*	2,67	2,83
17	95	1,12	+1	*17*	94	1,11	*23*	89	1,12
37,24	2,30,20	2,67,44	−1,51	*37,21*	2,31,74	2,68,95	*33,69*	2,25,76	2,59,45
2,58	60,43	63,01	−10	*2,62*	60,49	63,11	*2,92*	56,50	59,42
..	4	4	..	..	4	4	..	4	4
12,07	31,13	43,20	+2,82	*11,82*	28,56	40,38	*12,17*	32,37	44,54
1	5,05	5,06	—1	..	5,07	5,07	..	5,65	5,65
..	8,24	8,24	+4	..	8,20	8,20	*10*	6,98	7,08
12,08	44,46	56,54	+2,85	*11,82*	41,87	53,69	*12,27*	45,04	57,31
..	..	..	..	..	..	..	..	..	..
77,00	3,98,67	4,75,67	+1,60	*76,84*	3,97,23	4,74,07	*92,94*	3,89,29	4,82,23

BUDGET ESTIMATE

STATEMENT OF EXPENDI

Heads of Expenditure and Disbursements	Reference to pages of Detailed Estimates	Budget Estimate, 1938-39			Increase (+) or decrease (−) as compared with Revised Estimate, 1937-38. [Columns (5) and (9)]
		Charged	Voted	Total.	
(1)	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
CAPITAL EXPENDITURE					
AA.—Principal Revenue Heads—Forest and other Capital Outlay not charged to Revenue—					
65.—Capital Outlay on Forests	174	..	−2	−2	..
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage works not charged to Revenue—					
68.—Construction of Irrigation, etc., Works	174	*2*	26	28	+10
HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue—					
81.—Civil Works not charged to Revenue ..	175	*2,65*	82	3,47	−7,60
JJ.—Miscellaneous—Capital Account not charged to Revenue—					
83.—Payments of commuted value of Pensions ..	175	*1,00*	5,69	6,69	−2,37
Total Capital Expenditure ..		*3,67*	6,75	10,42	−9,87
DEBT, DEPOSITS AND ADVANCES					
N.—PUBLIC DEBT					
I.—Permanent Debt	178-179	..	..	..	..
II.—Floating Debt		*22,72*	..	22,72	+22,72
III.—Loans from the Central Government	180-181	*2,45*	..	2,45	−47,89
Total Public Debt ..		*25,17*	..	25,17	−25,17

FOR THE YEAR 1938-39

TURE AND DISBURSEMENTS—*contd*

Revised Estimate, 1937-38				Budget Estimate, 1937-38			Accounts, 1936-37		
Charged	Voted	Total	Increase (+) or decrease (−) as compared with the Budget Estimate, 1937-38. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
..	−2	−2	..	..	−2	−2	..	..	..
3	15	18	−28	*4*	42	46	*3*	−25	−22
2,44	8,63	11,07	−5,20	*3,62*	12,65	16,27	*58*	11,06	11,64
85	8,21	9,06	+3,87	*40*	4,79	5,19	*−39*	1,36	97
3,32	16,97	20,29	−1,61	*4,06*	17,84	21,90	*22*	12,17	12,39
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
50,34	..	50,34	+2,02	*48,32*	..	48,32	*27,36*	..	27,36
50,34	..	50,34	+2,02	*48,32*	..	48,32	*27,36*	..	27,36

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BUDGET ESTIMAT

STATEMENT OF EXPEN

Heads of Expenditure and Disbursements	Reference to pages of Detailed Estimates	Budget Estimate, 1938-39			Increase (+) or decrease (−) as compared with Revised Estimate, 1937-38. [Columns (5) and (9)]
		Charged	Voted	Total	
(1)	(2)	(3)	(4)	(5)	(6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
P.—DEPOSITS AND ADVANCES					
II.—Deposits not bearing Interest					
A.—SINKING FUND					
Sinking Fund Investment Account ..	182-183	*2,91*	..	**2,91**	+2,91
B.—RESERVE FUNDS					
Famine Relief Fund ..		*4,13*	..	**4,13**	−2,20
Transfers to Famine Relief Fund ..		*3,00*	..	**3,00**	+67
Fund for the Economic Development and Improvement of Rural Areas.		*6,71*	..	**6,71**	+6,71
Depreciation Fund for Government Presses ..		*13*	..	**13**	−4
Depreciation Fund for Forest Tramway ..		*3*	..	**3**	..
C.—OTHER DEPOSIT ACCOUNTS					
Other Accounts ..	184-185	*11,12*	..	**11,12**	+2,97
III.—Advances not bearing Interest—					
Advances Repayable ..	186-187	..	**4,94**	**4,94**	−1
IV.—Suspense ..	..	..	..	..	
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS					
Loans to Municipalities, Port, Funds, etc. ..	188-189	..	**18,81**	**18,81**	−6,08
Loans to Government Servants ..		..	**60**	**60**	−70
Total Debt, Deposits and Advances ..	..	*53,20*	**24,35**	**77,55**	−20,94
Total Capital, Debt, Deposits and Advances ..	..	*56,87*	**31,10**	**87,97**	−30,81
Total Expenditure and Disbursements ..	..	*1,37,79*	**4,31,23**	**5,69,02**	−25,43
Closing Balance .. Ordinary ..		..	..	***22,16**	..
Closing Balance .. Famine Relief Fund ..		..	..	**†52**	..
Grand Total ..		..	..	**5,91,70**	..
Revenue Surplus (+) or Deficit (−) ..		..	..	**+82**	..

(*a*) Increased from T. Rs. 10,53 to T. Rs. 10,80 on account of transfe
*Includes minimum balance required to b
Minimum balance required to b

† Excludes T. Rs. 50,21 invested in Government securities of the nominal value of
‡ Excludes T. Rs. 50,21 invested in Governmen

TURE AND DISBURSEMENTS—*concld.*

Revised Estimate, 1937-38.				Budget Estimate, 1937-38			Accounts, 1936-37		
Charged	Voted	Total	Increase (+) or decrease (−) as compared with Budget Estimate, 1936-37. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
..	..	..	..	..	..	..	..	..	..
6,33	..	6,33	−8	*6,41*	..	6,41	*48,62*	..	48,62
2,33	..	2,33	..	*2,33*	..	2,33	*2,26*	..	2,26
..	..	..	..	..	..	..	..	..	..
17	..	17	..	*17*	..	17	*20*	..	20
3	..	3	+1	*2*	..	2	*2*	..	2
8,15	..	8,15	−86	*9,01*	..	9,01	*11,05*	..	11,05
..	4,95	4,95	−2	..	4,97	4,97	..	..	..
..	..	..	..	..	..	..	—1	..	—1
..	24,89	24,89	−2,32	..	27,21	27,21	..	20,68	20,68
..	1,30	1,30	+1	..	1,29	1,29	..	..	..
67,35	31,14	98,49	−1,24	*66,26*	33,47	99,73	*89,50*	20,68	1,10,18
70,67	48,11	1,18,78	−2,85	*70,32*	51,31	1,21,63	*89,72*	32,85	1,22,57
1,47,67	4,46,78	5,94,45	−1,25	*1,47,16*	4,48,54	5,95,70	*1,82,66*	4,22,14	6,04,80
..	..	23,15	..	..	..	23,61	..	..	..
..	..	‡4	..	..	..	26	..	..	2,73
..	..	6,17,64	..	..	..	6,19,57	..	..	6,07,53
..	..	—8,16	..	..	..	+77	..	..	(*a*) − 10,80

of T. Rs. 27 from capital to revenue account.

kept in treasuries .. 12,15
kept in the bank .. 10,00

Total .. 22,15

T. Rs. 48,65 and a further sum of T. Rs. 3,25 for investment in 1938-39.
securities of the nominal value of T. Rs. 48,65

BUDGET ESTIMATE

STATEMENT OF EXPEND

Heads of Expenditure and Disbursements (1)	Reference to pages of Detailed Estimates (2)	Budget Estimate, 1938-39 Charged (3)	Voted (4)	Total (5)	Increase (+) or decrease (−) as compared with Revised Estimate, 1937-38. [Columns (5) and (9)] (6)
		T. Rs.	T. Rs.	T. Rs.	T. Rs.
P.—DEPOSITS AND ADVANCES					
II.—Deposits not bearing Interest					
A.—SINKING FUND					
Sinking Fund Investment Account ..	182-183	*2,91*	..	**2,91**	+2,91
B.—RESERVE FUNDS					
Famine Relief Fund ..		*4,13*	..	**4,13**	−2,20
Transfers to Famine Relief Fund ..		*3,00*	..	**3,00**	+67
Fund for the Economic Development and Improvement of Rural Areas.		*6,71*	..	**6,71**	+6,71
Depreciation Fund for Government Presses ..		*13*	..	**13**	−4
Depreciation Fund for Forest Tramway ..		*3*	..	**3**	..
C.—OTHER DEPOSIT ACCOUNTS					
Other Accounts ..	184-185	*11,12*	..	**11,12**	+2,97
III.—Advances not bearing Interest—					
Advances Repayable ..	186-187	..	**4,94**	**4,94**	−1
IV.—Suspense ..	..	..	..	..	.
R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS					
Loans to Municipalities, Port, Funds, etc. ..	188-189	..	**18,81**	**18,81**	−6,08
Loans to Government Servants ..		..	**60**	**60**	−70
Total Debt, Deposits and Advances ..	..	*53,20*	**24,35**	**77,55**	−20,94
Total Capital, Debt, Deposits and Advances ..	..	*56,87*	**31,10**	**87,97**	−30,81
Total Expenditure and Disbursements ..	..	*1,37,79*	**4,31,23**	**5,69,02**	−25,43
Closing Balance .. Ordinary ..		..	..	***22,16**	..
Closing Balance .. Famine Relief Fund ..		..	..	**†52**	..
Grand Total ..		..	..	**5,91,70**	..
Revenue Surplus (+) or Deficit (−) ..		..	..	**+82**	..

(*a*) Increased from T. Rs. 10,53 to T. Rs. 10,80 on account of transfer
*Includes minimum balance required to be
Minimum balance required to be

† Excludes T. Rs. 50,21 invested in Government securities of the nominal value of
‡ Excludes T. Rs. 50,21 invested in Government

FOR THE YEAR 1938-39

TURE AND DISBURSEMENTS—*concld.*

Revised Estimate, 1937-38.				Budget Estimate, 1937-38			Accounts, 1936-37		
Charged	Voted	Total	Increase (+) or decrease (−) as compared with Budget Estimate, 1936-37. [Columns (9) and (13)]	Charged	Voted	Total	Charged	Voted	Total
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
..	..	..	..	..	..	..	..	..	..
6,33	..	6,33	−8	*6,41*	..	6,41	*48,62*	..	48,62
2,33	..	2,33	..	*2,33*	..	2,33	*2,26*	..	2,26
..	..	..	..	..	..	..	..	..	..
17	..	17	..	*17*	..	17	*20*	..	20
3	..	3	+1	*2*	..	2	*2*	..	2
8,15	..	8,15	−86	*9,01*	..	9,01	*11,05*	..	11,05
..	4,95	4,95	−2	..	4,97	4,97	..	..	..
..	..	..	..	..	..	..	−1	..	−1
..	24,89	24,89	−2,32	..	27,21	27,21	..	20,68	20,68
..	1,30	1,30	+1	..	1,29	1,29	..	..	..
67,35	31,14	98,49	−1,24	*66,26*	33,47	99,73	*89,50*	20,68	1,10,18
70,67	48,11	1,18,78	−2,85	*70,32*	51,31	1,21,63	*89,72*	32,85	1,22,57
1,47,67	4,46,78	5,94,45	−1,25	*1,47,16*	4,48,54	5,95,70	*1,82,66*	4,22,14	6,04,80
..	..	23,15	..	..	..	23,61	..	..	..
..	..	‡4	..	..	..	26	..	..	2,73
..	..	6,17,64	..	..	..	6,19,57	..	..	6,07,53
..	..	−8,16	..	..	..	+77	..	..	(*a*) − 10,80

of T. Rs. 27 from capital to revenue account.

kept in treasuries .. 12,15

kept in the bank .. 10,00

Total .. 22,15

T. Rs. 48,65 and a further sum of T. Rs. 3,25 for investment in 1938-39.

securities of the nominal value of T. Rs. 48,65

As required by sub-section (1) of section 80 of the Government of India Act, 1935, I hereby authenticate the following schedule in respect of the financial year 1938-39, which specifies :—

(*a*) the grants made by the Central Provinces and Berar Legislative Assembly, and
(*b*) the sums required to meet the expenditure charged on the revenues of the province.

Schedule of expenditure.

Grant No.	Major Heads of Account	Grants made by the Central Provinces and Berar Legislative Assembly	Sums required to meet expenditure charged on the revenues of the province	Total
		Rs.	Rs.	Rs.
1	7.—Land Revenue ..	17,93,089	*21,911*	18,15,000
2	8.—Provincial Excise ..	8,78,906	*15,094*	8,94,000
3	9.—Stamps and 13.—Other Taxes and Duties ..	92,914	*2,586*	95,500
4	10.—Forest ..	30,03,300	*5,25,700*	35,29,000
5	11.—Registration ..	2,00,647	*3,353*	2,04,000
6	XVII.—Irrigation, etc., Working Expenses .. 17.—Interest on works for which Capital Accounts are kept .. 18.—Other Revenue expenditure financed from ordinary Revenues .. 19.—Construction of Irrigation, etc., financed from ordinary Revenues ..	2,75,357	*25,23,643*	27,99,000
7	Public Works Establishment ..	16,48,000	*3,59,000*	20,07,000
	22.—Interest on Debt and other obligations ..	..	*−6,54,000*	−6,54,000
	23.—Appropriation for reduction or avoidance of debt ..	..	*4,26,000*	4,26,000
8	25.—General Administration ..	56,68,000	*14,42,000*	71,10,000
9	27.—Administration of Justice ..	19,97,389	*6,80,611*	26,78,000
10	28.—Jails and Convict Settlements ..	7,64,445	*1,19,555*	8,84,000
11	29.—Police and 12.—Charges on account of Motor Vehicles Taxation Acts ..	52,62,662	*7,49,038*	60,11,700
12	37.—Education ..	55,64,182	*2,21,818*	57,86,000

Schedule of expenditure—contd.

Grant No.	Major Heads of Account	Grants made by the Central Provinces and Berar Legislative Assembly	Sums required to meet expenditure charged on the revenues of the province	Total
		Rs.	Rs.	Rs.
13	38.—Medical ..	15,70,183	*2,24,817*	17,95,000
14	39.—Public Health ..	4,41,927	*31,073*	4,73,000
15	40.—Agriculture ..	8,92,456	*1,09,544*	10,02,000
16	41.—Veterinary ..	4,54,858	*25,142*	4,80,000
17	42.—Co-operation ..	2,60,365	*15,635*	2,76,000
18	36.—Scientific Departments and 43.—Industries ..	2,99,692	*15,308*	3,15,000
19	47.—Miscellaneous Departments ..	95,148	*16,517*	1,11,665
20	50.—Civil Works ..	41,85,940	*25,060*	42,11,000
21	54.—Famine ..	1,400	..	1,400
22	55.—Superannuation Allowances and Pensions ..	32,49,500	*12,73,500*	45,23,000
23	56.—Stationery and Printing ..	5,00,300	*700*	5,01,000
24	57.—Miscellaneous ..	8,66,836	*164*	8,67,000
25	63.—Extraordinary charges ..	6,71,000	..	6,71,000
26	68.—Construction of Irrigation, Navigation, etc., not charged to Revenue ..	15,000	..	15,000
27	81.—Civil Works not charged to Revenue ..	13,000	*2,50,000*	2,63,000
28	83.—Payment of commuted value of pensions ..	5,69,000	*1,00,000*	6,69,000
29	P.—Deposits and Advances—Advances not bearing interest—Advances Repayable ..	4,94,000	..	4,94,000
30	R.—Loans and Advances by Provincial Government ..	19,40,600	..	19,40,600

Schedule of expenditure—concld.

Grant No.	Major Heads of Account	Grants made by the Central Provinces and Berar Legislative Assembly	Sums required to meet expenditure charged on the revenues of the province	Total
		Rs.	Rs.	Rs.
	N.—Public Debt—II.—Floating Debt ..	..	*22,72,000*	22,72,000
	III.—Loans from the Central Government (Repayments) ..	..	*2,45,200*	2,45,200
	P.—Deposits and Advances—II.—Deposits not bearing interest—			
	A.—Sinking Funds.			
	Sinking Fund Investment Account ..	..	*2,91,000*	2,91,000
	B.—Reserve Funds.			
	Famine Relief Fund ..	..	*4,13,000*	4,13,000
	Transfers to the Famine Relief Fund ..	..	*3,00,000*	3,00,000
	Fund for the economic development and improvement of rural areas ..	..	*6,71,000*	6,71,000
	Depreciation Fund for Government Presses ..	..	*13,000*	13,000
	Depreciation Fund for Forest Tramway	..	*3,315*	3,315
	C.—Other Deposit Accounts.			
	Subventions from the Central Road Fund ..	..	*8,28,800*	8,28,800
	Other Accounts ..	..	*2,83,370*	2,83,370
	Unfunded Debt—State Provident Funds ..	..	*19,50,000*	19,50,000
	Deposits of Local and other Funds ..	..	*96,04,800*	96,04,800
	Departmental and Judicial Deposits—Civil Deposits and other Accounts ..	..	*1,09,89,000*	1,09,89,000
	Advances not bearing interest—Advances Repayable—Forest Advances ..	..	*28,00,000*	28,00,000
	Permanent Advances ..	..	*2,000*	2,000
	Accounts with the Government of Burma ..	..	*3,000*	3,000
	Accounts with the Reserve Bank of India ..	..	*22,000*	22,000
	Suspense ..	..	*96,200*	9[illegible]
	Remittances ..	..	*3,48,70,000*	3,48,70,000

H. BOMFORD,

Governor,

Central Provinces and Berar.

NAGPUR :

The 25*th March* 1938.

DETAILED ESTIMATES

OF

REVENUE AND EXPENDITURE

BUDGET ESTIMATES OF REVENUE

FOR THE YEAR 1938-39

Detailed Account No.		Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
	IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX				
	Share of net proceeds assigned to Provinces. ..	6,40,000	6,90,000	..	..
	V.—SALT				
	Share of net proceeds assigned to Provinces ..	..	..	100	..
	VII.—LAND REVENUE				
VII-A	Ordinary Revenue	2,36,13,000	2,27,91,000	2,37,16,000	2,40,66,131
	Sale-proceeds of Waste Lands and Redemption of Land tax.	1,000	6,000	3,000	46,143
	Recoveries on account of Survey and Settlement.	21,000	20,000	14,000	46,993
	Rents, etc., of fisheries ..	2,000	2,000	1,000	269
	Rents and Cesses on land (Maharki cess in Berar).	6,88,000	6,75,000	7,08,000	7,27,035
	Recoveries of Overpayments ..	1,000	1,000	1,000	394
	Contribution for leave salaries of Officers on Foreign Service and other contributions.	552	899	1,000	917
VII-B	Miscellaneous	6,97,448	6,23,101	6,59,000	6,32,276
	Total ..	2,50,24,000	2,41,19,000	2,51,03,000	2,55,20,158
	Deduct—				
	Refunds	−20,000	−20,000	−20,000	−18,675
	Portion of Land Revenue due to Irrigation transferred to XVII.—Irrigation, etc.—Works for which Capital Accounts are kept.	−47,000	−47,000	−47,000	−46,983
	Portion of Land Revenue due to Irrigation transferred to XVIII.—Irrigation, etc.—Works for which no Capital Accounts are kept.	−9,000	−9,000	−9,000	−9,071
	Net Total ..	2,49,48,000	2,40,43,000	2,50,27,000	2,54,45,429

DETAILED ACCOUNT No. VII-A.—LAND REVENUE—ORDINARY REVENUE	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
	Rs.	Rs.	Rs.	Rs.
Fixed Collections	2,29,98,000	2,21,89,000	2,29,95,000	2,34,50,136
Road cess			82,000	..
Fluctuating Collections	43,000	40,500	48,000	42,924
Collections from Ryotwari Villages	5,70,000	5,60,000	5,90,000	5,71,318
Surplus Collections	2,000	1,500	1,000	1,753
Total ..	2,36,13,000	2,27,91,000	2,37,16,000	2,40,66,131

DETAILED ACCOUNT No. VII-B.—LAND REVENUE—MISCELLANEOUS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
Receipts from quarries and minor mineral products in forests and lands not under the management of Forest Department.	4,77,000	4,00,000	4,30,000	4,10,315
Fines and Forfeitures of Revenue Courts.. ..	36,000	36,000	39,000	30,923
Revenue Record-room Receipts	1,823	1,067	1,603	1,241
Miscellaneous	1,36,000	1,36,000	1,40,000	1,37,681
Patwari Receipts	1,305	1,212	1,500	1,190
Receipts on account of Record-of-Rights in Berar ..	35,000	35,322	34,000	40,069
Contributions from Central Government for economic development and improvement of rural areas.	..	3,305	897	..
Sale-proceeds of rent receipt books	10,320	10,195	12,000	10,857
Total ..	6,97,448	6,23,101	6,59,000	6,32,276

VIII.—PROVINCIAL EXCISE

Detailed Account No.		Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
VIII-A	**Country spirits .. ..**	**34,20,000**	**39,00,000**	**37,75,000**	**34,22,729**
VIII-B	**Country fermented liquor .. ..**	**2,04,000**	**2,09,000**	**2,50,000**	**2,59,296**
VIII-C	**Malt liquor .. ..**	**40,000**	**38,000**	**40,000**	**36,306**
VIII-D	**Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).**	**65,000**	**64,000**	**65,000**	**73,937**
VIII-E	**Receipts from commercial spirits including denatured spirits and medicated wines.**	**8,000**	**7,400**	**7,000**	**7,186**
VIII-F	**Opium .. ..**	**14,66,500**	**15,16,100**	**14,80,300**	**15,63,480**
	Duties on medicinal and toilet preparations containing alcohol, opium, etc.	**16,000**	**15,000**	**16,000**	**15,663**
VIII-G	**Hemp and other drugs .. ..**	**10,81,000**	**10,55,200**	**9,85,000**	**9,65,028**
VIII-H	**Fines, Confiscations and Miscellaneous ..**	**42,000**	**43,000**	**26,000**	**39,611**
	Distilleries	**25,075**	**5,200**	**5,000**	..
	Recoveries of overpayments	**400**	**400**	**500**	**185**
	Collection of payments for services rendered ..	**225**	**300**	**200**	**514**
	Total ..	**63,68,200**	**68,53,600**	**66,50,000**	**63,83,935**
	Deduct—**Refunds .. ..**	**−8,200**	**—7,600**	**−7,000**	**—3,626**
	Net Total ..	**63,60,000**	**68,46,000**	**66,43,000**	**63,80,309**

DETAILED ACCOUNT No. VIII-A.—PROVINCIAL EXCISE—COUNTRY SPIRITS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-3•
	Rs.	Rs.	Rs.	Rs.
Licence fees	10,70,000	12,00,000	12,35,000	11,03,257
Still-head duty	23,50,000	27,00,000	24,65,000	20,49,676
Receipts from Departmental and Commission shops ..	..		75,000	2,69,796
Total ..	34,20,000	39,00,000	37,75,000	34,22,729

DETAILED ACCOUNT No. VIII-B.—PROVINCIAL EXCISE—COUNTRY FERMENTED LIQUOR				
Toddy Revenue .. Licence fees	1,61,000	1,64,000	2,07,000	2,10,777
Toddy Revenue .. Tree tax	43,000	45,000	43,000	48,519
Total ..	2,04,000	2,09,000	2,50,000	2,59,296

DETAILED ACCOUNT No. VIII-C.—PROVINCIAL EXCISE—MALT LIQUOR				
Duty on beer made in India	24,000	22,000	24,000	20,700
Licence fees for sale of beer made in India or elsewhere ..	16,000	16,000	16,000	15,606
Total ..	40,000	38,000	40,000	36,306

DETAILED ACCOUNT No. VIII-D.—PROVINCIAL EXCISE—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)				
Duty on wines and spirits made in India and classed as foreign liquors.	40,000	40,000	39,000	49,691
Licence fees for sale of foreign liquors whether imported or made in India.	25,000	24,000	26,000	24,246
Total ..	65,000	64,000	65,000	73,937

DETAILED ACCOUNT No. VIII-E.—PROVINCIAL EXCISE—RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES				
Duty on spirits used for commercial, scientific or industrial purposes.	1,000	500	..	200
Licence fees for medicated wines	1,000	900	1,000	994
Licence fees for commercial spirits	6,000	6,000	6,000	5,992
Total ..	8,000	7,400	7,000	7,186

DETAILED ACCOUNT No. VIII-F.—PROVINCIAL EXCISE—OPIUM	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate 1937-38	Accounts, 1936-37
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Excise opium .. Cost price ..	1,87,000	1,90,000	1,78,000	1,87,758
Sale-proceeds of Excise opium .. Duty ..	6,78,000	6,90,000	6,72,000	7,04,066
Licence fees for sale of opium	6,00,000	6,35,000	6,30,000	6,70,147
Fees for morphia licences and for druggists' permits. ..	1,500	1,100	300	1,509
Total ..	14,66,500	15,16,100	14,80,300	15,63,480

DETAILED ACCOUNT No. VIII-G.—PROVINCIAL EXCISE—HEMP AND OTHER DRUGS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate 1937-38	Accounts, 1936-37
Ganja .. Licence fees	3,50,000	3,25,000	3,00,000	3,04,703
Ganja .. Sale-proceeds .. Cost price ..	39,000	40,000	40,000	36,966
Ganja .. Sale-proceeds .. Duty ..	5,34.000	5,34.000	4,85,000	4,91,571
Bhang .. Licence fees	15,500	16,400	15,000	15,379
Bhang .. Sale-proceeds .. Cost price ..	7,300	7,000	5,000	5,213
Bhang .. Sale-proceeds .. Duty ..	22,800	20,000	15,000	15,826
Charas .. Licence fees	37,000	37,000	42.000	32,615
Charas .. Sale-proceeds .. Cost price ..	11,900	8,000	9,000	5,389
Charas .. Sale-proceeds .. Duty ..	63.500	67,000	74,000	57,366
Cocaine licence fees ..	..	800		..
Total ..	10,81,000	10,55,200	9,85,000	9,65,028

DETAILED ACCOUNT No. VIII-H.—PROVINCIAL EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate 1937-38	Accounts, 1936-37
Fines and penalties	8,000	8,000	8,000	4,765
Other items	34,000	35,000	18,000	34,846
Total ..	42,000	43,000	26,000	39,611

Detailed Account No.	IX.—STAMPS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
	A.—Non-Judicial—				
	Stamp duties on Bills of Exchange, etc. ..	3,500	4,000	4,000	3,954
IX-A (*a*)	**Sale of other Non-Judicial Stamps** ..	9,72,000	8,81,000	10,80,000	9,68,692
IX-A (*b*)	**Duty on Impressing documents** ..	20,000	23,100	50,000	32,232
	Fines and penalties	27,500	26,500	27,500	27,113
	Miscellaneous	3,000	2,500	3,500	2,506
	Total ..	10,26,000	9,37,100	11,65,000	10,34,497
	Deduct—**Refunds**	—12,000	—17,500	—12,000	—11,457
	Net Total ..	10,14,000	9,19,600	11,53,000	10,23,040
	B.—Judicial—				
	Court Fees realized in Stamps	35,00,000	32,94,000	38,00,000	40,11,933
	Sale of impressed copy sheets	..	..	..	5
	Fines and penalties	1,000	1,000	1,000	731
	Miscellaneous	500	700	1,000	304
	Total ..	35,01,500	32,95,700	38,02,000	40,12,973
	Deduct—**Refunds**	—15,500	—15,300	—25,000	—14,190
	Net Total ..	34,86,000	32,80,400	37,77,000	39,98,783
	Grand Total ..	45,00,000	42,00,000	49,30,000	50,21,823

DETAILED ACCOUNT No. IX-A (*a*).—STAMPS—SALE OF OTHER NON-JUDICIAL STAMPS

Other General Stamps	8,47,000	7,60,000	9,50,000	8,44,853
New Revenue Stamps	1,25,000	1,21,000	1,30,000	1,23,839
Total ..	9,72,000	8,81,000	10,80,000	9,68,692

DETAILED ACCOUNT No. IX-A (*b*).—STAMPS—DUTY ON IMPRESSING DOCUMENTS

Duty recovered under rules 8 and 11 of the Indian/Berar Stamp Rules, 1925/1922.	13,000	17,000	45,000	26,524
Duty on documents unstamped or tendered for adjudication.	6,900	6,000	5,000	5,706
Other items	100	100	..	2
Total ..	20,000	23,100	50,000	32,232

Detailed Account No.	X.—FOREST	Budget Estimate 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
X-A	**I.—Timber and other Produce removed from the Forests by Government Agency.**	**16,88,900**	**17,96,800**	**18,07,000**	**16,87,423**
X-B	**II.—Timber and other Produce removed from the Forests by Consumers or Purchasers.**	**28,36,400**	**28,44,800**	**27,35,000**	**27,00,267**
	III.—Drift and Waif Wood and confiscated Forest Produce.	**1,800**	**1,850**	**1 800**	**1,983**
	IV.—Revenue from Forests not managed by Government.	**5,100**	**4,300**	**4,900**	**4,161**
X-C	**V.—Miscellaneous**	**3,89,350**	**3,82,900**	**3,61,300**	**3,71,289**
	Total ..	**49,21,550**	**50,30,650**	**49,10,000**	**47,65,123**
	Deduct—**Refunds**	**—2,550**	**—3,650**	**—3,000**	**—1,558**
	Net Total ..	**49,19,000**	**50,27,000**	**49,07,000**	**47,63,565**

DETAILED ACCOUNT No. X-A.—FOREST—I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY

	Budget Estimate 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
(*a*) Timber	14 43,000	15,61,000	15,74,000	14,59,053
(*b*) Firewood and Charcoal	1,32,000	1,33,600	1,55,000	1,45,636
(*c*) Bamboos	38,900	34,200	23,000	28,963
(*d*) Lac	45,000	42,400	24,000	39,401
(*e*) Grass and other Minor Produce	30,000	25,600	31,000	14,370
Total ..	16,88,900	17,96,800	18,07,000	16,87,423

DETAILED ACCOUNT No. X-B.—FOREST—II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS

	Budget Estimate 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
(*a*) Timber	7,60,000	6,82,600	5,96,000	6,15,365
(*b*) Firewood and Charcoal	3,75,000	3,57,000	3,60,000	3,34,150
(*c*) Bamboos	2,50,000	2,55,500	2,59,000	2,24,037
(*d*) Grazing and Fodder Grass	11,90,000	12,72,000	12,83,000	12,73,997
(*e*) Other Minor Produce	2,20,000	2,37,700	1,94,000	2,13,548
(*f*) Other items	8,000	7,000	8,000	6,829
(*g*) Commutation Fees	33,400	33,000	35,000	32,341
Total ..	28,36,400	28,44 800	27,35,000	27,00,267

DETAILED ACCOUNT No. X-C—FOREST—V.—MISCELLANEOUS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
	Rs.	Rs.	Rs.	R
(a) Fines and Forfeitures	2,200	1,800	1,800	2,021
(b) Other receipts .. .. ; (c) Refunds	2,45,100	2,39,000	2,38,000	2,40,998
(d) Receipts of the Raipur Forest Tramway ..	1,39,150	1,37,500	1,17,500	1,23,471
(e) Contribution for leave salary, etc., of officers lent to foreign service.	1,400	3,300	3,300	2,585
(f) Contribution from District Councils for maintenance of Forest roads used by the public.	1,500	1,300	700	2,214
Total ..	3,89,350	3,82,900	3,61,300	3,71,289

XI.—REGISTRATION

Fees for Registering Documents ..	**6,58,500**	**5,33,500**	**5,19,500**	**4,55,105**
Fees for Copies of Registered Documents ..	**18,000**	**19,000**	**21,000**	**17,776**
Miscellaneous	**24,000**	**23,000**	**25,000**	**21,630**
Total ..	**7,00,500**	**5,75,500**	**5,65,500**	**4,94,511**
Deduct—**Refunds**	**—500**	**—500**	**—500**	**—47**
Net Total ..	**7,00,000**	**5,75,000**	**5,65,000**	**4,94,464**

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS

Receipts on account of Motor Vehicles ..	**3,95,000**	**4,31,500**	**4,01,500**	**3,98,327**
Fees and other receipts	**57,000**			
Deduct—**Refunds**	**—2,000**	**—1,500**	**—1,500**	**—2,194**
Net Total ..	**4,50,000**	**4,30,000**	**4,00,000**	**3,96,133**

XIII.—OTHER TAXES AND DUTIES

A—Taxes on luxuries, etc.				
Entertainment Tax	**40,000**	**35,000**	**32,000**	**2,622**
D—Other items—				
(a) Tax on trade, professions, callings and employment	**2,25,000**	..	..	..
(b) Tax on sales of motor spirit and lubricants ..	**2,50,000**	..	..	..
Total ..	**5,15,000**	**35,000**	**32,000**	**2,622**

Detailed Account No.	*XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts 1936-37. Rs.
	A.—Irrigation Works—				
XVII-A	**(2) Unproductive .. ..**	**57,000**	**2,77,000**	**3,43,000**	**3,21,190**

DETAILED ACCOUNT No. XVII-A.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

A.—IRRIGATION WORKS—UNPRODUCTIVE

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
Direct Receipts	6,21,400	8,41,000	9,21,000	9,26,743
Portion of Land Revenue due to Irrigation ..	47,000	47,000	47,000	46,947
Deduct—Refunds	−400	−1,000	−1,000	−461
Net Total ..	6,68,000	8,87,000	9,67,000	9,73,229
Deduct—Working Expenses	−6,11,000	−6,10,000	−6,24,000	6,52,039
Net Receipts ..	57,000	2,77,000	3,43,000	3,21,190

*XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT

A.—IRRIGATION WORKS

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
Direct Receipts	**98,100**	**89,100**	**97,200**	**90,376**
Portion of Land Revenue due to Irrigation ..	**9,000**	**9,000**	**9,000**	**9,107**
Deduct—**Refunds .. ..**	**−100**	**−100**	**−200**	**−21**
Net Total ..	**1,07,000**	**98,000**	**1,06,000**	**99,462**

*Details are given in the Irrigation Budget printed separately.

Detailed Account No.	XX.—INTEREST	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs	Rs.
XX-A	**Interest on Loans and Advances by the Provincial Government.**	**4,38,000**	**4,22,900**	**3,98,600**	**4,10,208**
	Deduct—**Refunds**	**—1,000**	**—900**	**—600**	**—11,717**
	Net Total ..	**4,37,000**	**4,22,000**	**3,98,000**	**3,98,491**
	DETAILED ACCOUNT No. XX-A.—INTEREST ON LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT				
	Interest on loans to Municipal and other Public Corporations.	1,45,400	1,21,400	1,26,000	1,14,739
	Interest on loans to District and other Local Fund Committees.	7,350	7,900	4,300	635
	Interest on Advances to Cultivators—				
	Under the Land Improvement Loans Act ..	63,800	63,200	55,250	55,411
	Under the Agriculturists' Loans Act ..	1,64,500	1,59,400	1,50,250	1,61,744
	On Forest Taccavi Advances	7,100	7,000	7,330	6,884
	Interest on loans to Indian States, Landholders and other Notabilities.	41,800	51,600	43,470	70,795
	Interest on loans to Government servants ..	8,050	12,400	12,000	..
	Total ..	4,38,000	4,22,900	3,98,600	4,10,208

XXI.—ADMINISTRATION OF JUSTICE

	Sale-proceeds of Unclaimed and Escheated Property.	**19,735**	**14,000**	**13,000**	**18,277**
XXI-A	**Court-fees realized in cash**	**1,00,000**	**99,600**	**86,800**	**93,740**
XXI-B	**General Fees, Fines and Forfeitures** ..	**3,75,200**	**3,56,200**	**3,69,700**	**3,05,971**
XXI-C	**Miscellaneous Fees and Fines**	**77,000**	**74,400**	**66,000**	**74,055**
XXI-D	**Miscellaneous**	**6,865**	**6,600**	**6,400**	**6,345**
	Recoveries of overpayments	**1,000**	**1,100**	**700**	**313**
	Collection of payments for services rendered—Contribution for leave salaries, etc., of officers lent to foreign service.	**3,200**	**3,100**	**2,400**	**2,926**
	Total ..	**5,83,000**	**5,55,000**	**5,45,000**	**5,01,627**
	Deduct—**Refunds**	**—30,000**	**—37,000**	**—30,000**	**—30,070**
	Net Total ..	**5,53,000**	**5,18,000**	**5,15,000**	**4,71,557**

DETAILED ACCOUNT No. XXI-A.—ADMINISTRATION OF JUSTICE—COURT-FEES REALIZED IN CASH	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
Process-servers' Fees	75,000	74,000	70,400	70,949
Recoveries on account of Pauper Suits and other items	25,000	25,600	16,400	22,791
Total ..	1,00,000	99,600	86,800	93,740
DETAILED ACCOUNT No. XXI-B.—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES				
Receipts of Civil Judicial Officers.				
Fees of Provincial High Courts and Subordinate Civil Courts.	24,000	22,400	23,700	20,288
Fines imposed on witnesses	1,500	2,000	1,600	1,212
Other items	1,300	1,500	1,500	1,211
Receipts of Executive Officers.				
Magisterial Fines	2,74,500	2,58,000	2,69 800	2,57,450
Other items	73,400	72,000	72,800	25,473
Fines realized under the provisions of Central Provinces Prevention of Adulteration Act.	500	300	300	337
Total ..	3,75,200	3,56,200	3,69,700	3,05,971
DETAILED ACCOUNT No. XXI-C.—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES				
Receipts of Civil Judicial Officers.				
Copying fees realized in cash	..	..	..	32
Other items	52,000	50,000	38,000	49,664
Receipts of Executive Officers.				
Copying fees realized in cash	1,000	900	1,000	860
Other items	24,000	23,500	27,000	23,499
Total ..	77,000	74,400	66,000	74.055
DETAILED ACCOUNT No. XXI-D.—ADMINISTRATION OF JUSTICE—MISCELLANEOUS				
Receipts of Civil Judicial Officers	4,300	4,100	4,200	4,002
Receipts of Executive Officers	2,565	2,500	2,200	2,343
Total ..	6,865	6,600	6,400	6,345

Detailed Account No.	XXII.—JAILS AND CONVICT SETTLEMENTS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	R .	
XXII-A	**Jails**	**7,500**	**6,815**	**10,430**	7,215
XXII-B	**Jail Manufactures**	**1,50,000**	**1,50,000**	**1,70,000**	1,33,108
	Recoveries of overpayments	**530**	**200**	**600**	30
	Total ..	**1,58,030**	**1,57,015**	**1,81,030**	1,40,353
	Deduct—**Refunds**	**−30**	**−15**	**−30**	−11
	Net Total ..	**1,58,000**	**1,57,000**	**1,81,000**	1,40,342

DETAILED ACCOUNT No. XXII—A.—JAILS AND CONVICT SETTLEMENTS—JAILS

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
Hire of Convicts	300	315	325	275
Recoveries of transportation and Jail charges from other Governments.	500	500	470	442
Miscellaneous	6,700	6,000	9,635	6,498
Total ..	7,500	6,815	10,430	7,215

DETAILED ACCOUNT No. XXII-B.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
Jail Manufactures	1,49,200	1,48,800	1,69,000	1,31,888
Miscellaneous	800	1,200	1,000	1,220
Total ..	1,50,000	1,50,000	1,70,000	1,33,108

XXIII.—POLICE

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
Contribution for Railway Police.. ..	2,43,000	2,43,000	2,43,000	46,790
Fees, Fines and Forfeitures	1,043	1,000	7,100	75,979
Recoveries of overpayments	3,000	4,000	2,500	3,503
Collection of payments for services rendered—Contribution for leave salaries of officers lent to foreign service and other recoveries.	9,957	12,942	12,534	13,917
Miscellaneous*	21,000	20,000	14,500	12,855
Total ..	2,78,000	2,80,942	2,79,634	1,53,044
Deduct—**Refunds**	−1,000	−942	−634	−1,838
Net Total ..	2,77,000	2,80,000	2,79,000	1,51,206

*Include recoveries under sections 13, 14 and 15 of the Indian Police Act, 1861, if any.

Detailed Account No.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
	XXVI.—EDUCATION				
	A.—University—Fees, Government Arts Colleges.	1,89,180	1,81,000	1,92,200	1,86,438
	B.—Secondary—Fees, Government Secondary Schools.	3,46,090	3,33,000	3,36,300	3,30,679
	C.—Primary—Fees, Government Primary Schools.	160	170	180	161
	D.—Special—Fees and other receipts, Goverment Special Schools.	6,070	6,365	6,500	5,800
	E.—General—				
	Contributions	550	550	550	1,030
	Recoveries of overpayments	4,000	5,210	4,000	7,908
	Collection of payments for services rendered—Contribution for leave salaries of officers lent to foreign service.	242	251	400	970
XXVI-E (a)	**Miscellaneous**	1,35,367	1,40,755	1,40,700	1,39,529
	Total ..	6,81,659	6,67,301	6,80,830	6,72,515
	Deduct—Refunds	—659	—2,301	—830	—688
	Net Total ..	6,81,000	6,65,000	6,80,000	6,71,827

DETAILED ACCOUNT NO. XXVI-E (*a*).—EDUCATION—MISCELLANEOUS

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Examination Fees	9,867	14,877	14,400	85,813
Examination fees realized by the High School Education Board.	73,500	73,285	76,000	
Miscellaneous—Other items	52,000	52,593	50,300	53,716
Total ..	1,35,367	1,40,755	1,40,700	1,39,529

Detailed Account No	XXVII.—MEDICAL	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
	Medical School and College Fees ..	24,360	22,200	23,000	21,688
	Hospital Receipts ..	33,615	33,400	33,980	33,066
	Mental Hospital Receipts	19,500	14,000	14,000	14,018
	Sale of Medicines	1,100	870	1,725	1,262
	Contributions	645	645	645	624
	Recoveries of overpayments	1,463	945	1,000	1,530
	Collection of payments for services rendered—Contribution for leave salaries of officers lent to foreign service and other contributions.	15,000	15,400	395	8,657
	Miscellaneous	4,470	3,618	4,928	4,695
	Contribution from the Central Government for economic development and improvement of rural areas—				
	Cheap plan dispensaries ..	52,747	3,522	..	..
	Total ..	1,52,900	94,600	79,273	85,540
	Deduct—Refunds	−900	−600	−1,273	−1,357
	Net Total ..	1,52,000	94,000	78,000	84,183

XXVIII.—PUBLIC HEALTH

Detailed Account No		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
XXVIII-A	Sale-proceeds of Sera and Vaccines ..	90,200	90,200	83,400	87,564
	Recoveries of overpayments ..	25	150	150	18
	Miscellaneous other receipts	1,728	1,354	1,500	1,750
	Contribution from the Central Government for the economic development and imrovement of rural areas—				
	(i) For grants to District Councils for improvement of water supply	50,000	346	..	..
	(ii) For travelling dispensaries ..	36,072	..	..	..
	Total ..	1,78,025	92,050	85,050	89,332
	Deduct—Refunds	−25	−50	−50	−13
	Net Total ..	1,78,000	92,000	85,000	89,319

DETAILED ACCOUNT No. XXVIII-A—PUBLIC HEALTH—SALE-PROCEEDS OF SERA AND VACCINES

	Sale of quinine	60,200	60,200	50,200	58,465
	Sale-proceeds of vaccine lymph	30,000	30,000	33,200	29,099
	Total ..	90,200	90,200	83,400	87,564

Detailed Account No.	XXIX.—AGRICULTURE	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
XXIX-A	**Agricultural Receipts**	**2,32,953**	**2,26,826**	**2,11,150**	**1,90,924**
	***Recoveries of overpayments**	**600**	**600**	**1,000**	**306**
	***Collection of payments for services rendered— (i) Contribution for leave salary, etc., of officers lent to foreign service.**	**1,393**	**1,474**	**1,463**	**727**
	(ii) Other contributions	**800**	**800**	**800**	**365**
XXIX-B	**†Contributions from the Imperial Council of Agricultural Research and other contributions.**	**58,917**	**59,866**	**58,365**	**46,995**
XXIX-C.	**Contribution from the Central Government for the economic development and improvement of rural areas.**	**15,993**	**21,000**	**23,000**	..
	Total ..	**3,10 656**	**3,10,566**	**2,95,778**	**2,39,317**
	Deduct—**Refunds**	**−1,656**	**−1,566**	**−1,778**	**−3,897**
	Net Total ..	**3,09,000**	**3,09,000**	**2,94,000**	**2,35,420**

DETAILED ACCOUNT No. XXIX-A—AGRICULTURE—AGRICULTURAL RECEIPTS

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Experimental Farms .. .	60,000	60,200	56,200	55,842
Demonstration Farms	94,500	89,800	85,00)	63,005
Public Exhibitions and Fairs	7,520	7,420	8,465	8,405
Horticultural Gardens and Arboriculture ..	18,500	18,000	18,872	17,399
Government office gardens	300	140	500	673
Station gardens	12,090	11,560	10,070	10,488
Seed issues for takavi loans	4,277	2,650	2,700	4,259
Agricultural Education fees	25,466	25,456	17,743	19,315
Ploughing on Contract system	3,000	11,600 (Ploughing and Miscellaneous together)	3,000	1,369
Miscellaneous	7,300		8,600	10,169
Total ..	2,32,953	2,26,826	2,11,150	1,90,924

* The receipts for 1935-36 and 1936-37 pertain to the Departments of Veterinary and Co-operative also.
† These receipts were taken in reduction of expenditure in previous years.

Detailed Account No.	DETAILED ACCOUNT No. XXIX-B—AGRICULTURE	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
	Contributions from the Imperial Council of Agricultural Research and other Contributions.				
	Contributions from the Imperial Council of Research Department—				
	(i) Rice Research Scheme	12,413	13,490	6,344	15,115
	(ii) Cost Enquiring Scheme	..	..	..	7,072
	(iii) Gangai Pest Scheme	1,101	2,931	2,969	1,731
	(iv) Sann-Hemp Scheme	1,949	1,900	1,940	993
	(v) Oil seeds Scheme	9,938	8,971	9,904	830
	(vi) Citrus Fruit Scheme	13,373	16,172	17,208	..
	(vii) Agricultural Marketing Scheme ..	20,143	16,402	20,000	17,944
	(viii) Cattle and Milk enquiring Scheme ..	..		..	3,310
	Total	58,917	59,866	58,365	46,995
	Detailed Account No. XXIX-C—Agriculture				
	Contribution from the Central Government for the economic development and improvement of rural areas—				
	(i) Experiments in poultry farming ..	775	1,000	..	..
	(ii) Agricultural farm for Mandla district ..	5,638	3,529	3,000	..
	(iii) Cinema outfit for demonstration work ..	814	2,345	..	..
	(iv) Storage accommodation for cultivator's produce.	8,000	12,000	20,000	..
	(v) Purchase of two well boring plants ..	766	2,126	..	..
	Total ..	15,993	21,000	23,000	..

XXX.—VETERINARY

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Other receipts— ..				
	Cattle breeding and Farm receipts ..	30,600	30,500	33,500	55,368
	Veterinary receipts	2,000	2,000	2,000	1,910
	Fees for Vaccination and Marking of cattle under the Cattle Diseases Act.	40,000	..	..	..
	Collection of payments for services rendered ..	100	174	..	..
	Contribution from the Imperial Council of Agriculture Research.	10,369	23,500	23,500	23,922
	Contribution from the Central Government for the economic development and improvement of rural areas.	..	13,826	15,000	..
	Deduct—**Refunds** ..	−69	..	..	..
	Total ..	83,000	70,000	74,000	81,200

XXXI.—CO-OPERATION

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Miscellaneous receipts	4,538	3,700	4,296	3,355
	Contribution from the Central Government for the economic development and improvement for ruarl areas—				
	(i) For co-operative training and education ..	10,462	11,300	13,704	..
	Total ..	15,000	15,000	18,000	3,355

Detailed Account No.	XXXII.—INDUSTRIES	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
XXXII-A	**Industries**	**33,800**	**32,000**	**31,900**	**27,321**
	Recoveries of overpayments	**200**	..	**200**	**1,188**
	Collection of payments for services rendered ..	**50**	..	..	**40**
	Deduct—**Refunds**	**−50**	..	**−100**	..
	Total ..	**34,000**	**32,000**	**32,000**	**28,549**
	DETAILED ACCOUNT No. XXXII-A—INDUSTRIES—INDUSTRIES				
	Reformatory School Receipts	600	550	300	235
	Schools of Handicrafts	5,500	5,400	5,400	4,257
	Textile Receipts	2,200	1,500	1,500	2,200
	Leather Tanning School	..	56	85	43
	Contribution from the Central Government for the development of Hand-loom weaving industry.	24,400	24,400	24,400	20,400
	Miscellaneous	1,100	94	215	186
	Total ..	33,800	32,000	31,900	27,321
	XXXVI.—MISCELLANEOUS DEPARTMENTS				
	Labour and Emigration—Emigration fees ..	**300**	**200**	**400**	**290**
	Examination Fees	**2,500**	**2,500**	**2,500**	**2,557**
	Fees for the Inspection of Steam Boilers ..	**51,800**	**51,600**	**54,000**	**51,384**
	Miscellaneous ..	**16,800**	**4,100**	**14,600**	**4,013**
	Administration of Indian Partnership Act, 1932	**500**	**500**	**500**	..
	Total ..	**71,900**	**58,900**	**72,000**	**58,244**
	Deduct—**Refunds**	**—900**	**—900**	**−1,000**	**—630**
	Net Total ..	**71,000**	**58,000**	**71,000**	**57,614**
	***XXXIX.—CIVIL WORKS**				
	Ordinary Receipts	**6,28,900**	**5,42,700**	**5,49,700**	**5,42,566**
	Transfers from subventions from Central Road Fund.	**8,28,800**	**5,43,500**	**6,51,300**	**7,60,875**
	Total ..	**14,57,700**	**10,86,200**	**12,01,000**	**13,03,441**
	Deduct—**Refunds**	**—2,000**	**—1,200**	**−2,000**	**—2,128**
	Net Total ..	**14,55,700**	**10,85,000**	**11,99,000**	**13,01,313**
	XLIII.—TRANSFERS FROM FAMINE RELIEF FUND				
	Famine Relief Fund	**1,400**	**3,500**	**3,700**	**4,157**

*Details of the estimates are given in the Civil Works Budget, printed separately.

XLIV.—RECEIPTS IN AID OF SUPERANNUATION

Detailed Account No.		Budget Estimate. 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
XLIV-A	**Contributions for Pensions and Gratuities ..**	**31,800**	**38,800**	**43,900**	**45,668**
	Miscellaneous	**300**	**300**	**200**	**256**
	Receipts in England—Miscellaneous ..	**1,000**	**1,000**	..	..
	***Deduct*—Refunds .. ..**	**—100**	**—100**	**—100**	..
	Net Total ..	**33,000**	**40,000**	**44,000**	**45,924**

DETAILED ACCOUNT No. XLIV-A.—RECEIPTS IN AID OF SUPERANNUATION—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES

Contributions of officers lent to foreign service ..	16,900	23,200	28,800	28,191
Contributions from local bodies for pensions of their employees.	14,000	14,000	14,000	15,864
Other Contributions	900	1,600	1,100	1,613
Total ..	31,800	38,800	43,900	45,668

XLV.—STATIONERY AND PRINTING

	Stationery receipts	**200**	**200**	..	**177**
LV-A	**Sale of Gazettes and other Publications ..**	**24,880**	**25,780**	**23,800**	**24,026**
LV-B	**Other Press Receipts .. ..**	**27,300**	**26,400**	**24,000**	**40,130**
	Receipts in England	**320**	**320**	**160**	..
	Recoveries of overpayments	..	..	..	**693**
	Total ..	**52,700**	**52,700**	**47,960**	**65,026**
	***Deduct*—Refunds .. ..**	**—700**	**—700**	**—960**	**639**
	Net Total ..	**52,000**	**52,000**	**47,000**	**64,387**

DETAILED ACCOUNT No. XLV-A.—STATIONERY AND PRINTING—SALE OF GAZETTES AND OTHER PUBLICATIONS

Indian Law Reports	5,400	6,980	5,000	3,962
Acts and other books	13,000	12,000	11,000	13,451
Gazettes , Civil Lists and other periodical publications	5,680	6,000	7,000	5,803
Stock forms	800	800	800	810
Total ..	24,880	25,780	23,800	24,026

DETAILED ACCOUNT No. XLV-B.—STATIONERY AND PRINTING—OTHER PRESS RECEIPTS

Secretariat Press				
Work done for High Court Suitors and for Local and Private Bodies.	5,000	5,000	5,000	12,157
Work done for other Government Departments, etc.	5,000	6,000	4,000	8,728
Miscellaneous	10,000	10,000	10,000	10,367
Jail Pres				
Sale-proceeds of Service Books	700	500	700	634
Miscellaneous	6,600	4,900	4,300	8,244
Total	27,300	26,400	24,000	40,130

Detailed Account No. XLVI.—MISCELLANEOUS	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts 1936-37. Rs.
Unclaimed Deposits	1,25,000	1,25,000	1,28,000	1,21,150
Sale of Old Stores and Materials	3,000	3,000	1,800	5,656
Sales of Land and Houses ..	64,000	1,61,000	88,000	56,897
Fees for Government Audit ..	20,000	17,700	16,500	17,094
Contributions—Recoveries from Court of Wards for the general cost of management.	80,000	63,000	63,000	39,479
Rents	3,66,000	3,65,000	3,65,000	3,29,847
Other Fees, Fines and Forfeitures	14,500	14,500	14,500	14,698
Recoveries of overpayments	2,500	3,000	2,500	3,429
Collection of payments for Service rendered ..	13,700	30,900	27,000	25,833
XLVI-A Miscellaneous	50,200	58,400	43,100	60,120
Contribution from the Central Government for the economic development and improvement of rural areas.	24,360	65,830	53,149	..
Net gain by exchange on Remittance transactions ..	..	100	..	..
Total ..	7,63,260	9,07,430	8,02,549	6,74,203
Deduct—Refunds	—2,62,260	—2,70,430	—2,70,549	—2,85,333
Net Total ..	5,01,000	6,37,000	5,32,000	3,88,870

DETAILED ACCOUNT No. XLVI-A.—MISCELLANEOUS—MISCELLANEOUS

Treasure Trove	200	500	100	257
Miscellaneous ..	50,000	57,900	43,000	59,863
Total ..	50,200	58,400	43,100	60,120

DETAILS OF THE

ESTIMATE OF EXPENDITURE

FOR THE YEAR 1938-39

(*Charged* represents expenditure charged on the revenues of the province.)

Grant No. 1 7.—LAND REVENUE

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs	Voted Rs.
7-A	Management of Government Estates.	..	10,917	..	19,400	..	19,440	..	5,487
7-B	Survey, Settlement and Record Operations.	..	45,448	..	51,690	..	43,323	..	37,129
7-C	Land Records ..	*19,511*	16,29,324	*20,699*	16,32,031	*20,361*	16,47,788	*37,555*	16,28,313
7-D	Assignments and Compensations.	..	22,400	..	22,400	..	21,000	..	22,625
	Charges on account of Land Revenue Collections—Commission on Collections.	..	85,000	..	83,260	..	85,000	..	84,741
	Charges in England (Sterling Overseas pay).	*2,400*	..	*520*	..	*2,400*	..	*1,193*	..
	Loss or gain by exchange	..	..	..	..	..	..	*—6*	..
	Total ..	*21,911*	17,93,089	*21,219*	18,08,781	*22,761*	18,16,551	*38,742*	17,78,295
		18,15,000		18,30,000		18,39,312		18,17,037	

Units of appropriation.	Numbers 1937-38.	Numbers 1938-39.	DETAILED ACCOUNT No. 7-A.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Special pay to clerk (5) ..	80	60	80	60
			Outlay on Improvements	10,737	15,918	18,363	5,327
Contingencies ..			Cost of Settlement	100	117	100	100
			Total ..	10,837	16,035	18,463	5,427
			Expenditure from the Contribution from Central Government for the economic development and improvement of rural areas—construction of wells in ryotwari areas.	..	3,305	897	..
			Total Management of Government Estates ..	10,917	19,400	19,440	5,487

Detailed Account No.	DETAILED ACCOUNT No. 7-B.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS	Budget Estimate, 1938-39 Charged	Budget Estimate, 1938-39 Voted	Revised Estimate, 1937-38 Charged	Revised Estimate, 1937-38 Voted	Budget Estimate, 1937-38 Charged	Budget Estimate, 1937-38 Voted	Accounts, 1936-37 Charged	Accounts, 1936-37 Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
	SUMMARY								
	Other Surveys								
7-B (i)	**Traverse Survey of scattered villages and preparation of mujmuli maps.**	..	**36,876**	..	**39,328**	..	**41,764**	..	**35,037**
	Total Other Surveys ..	.	**36,876**	..	**39,328**	..	**41,764**	..	**35,037**
	Town Surveys								
7-B (ii)	**Traverse Survey of Nazul areas**	..	**8,572**	..	**12,362**	..	**1,559**	..	**2,092**
	Total Town Surveys ..	..	**8,572**	..	**12,362**	..	**1,559**	..	**2,092**
	Total Survey, Settlement and Record Operations.	..	**45,448**	..	**51,690**	..	**43,323**	..	**37,129**

Units of appropriation.	Numbers 1937-38.	Numbers 1938-39.	DETAILED ACCOUNT No. 7-B (i).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			OTHER SURVEYS	Rs.	Rs.	Rs.	Rs.
			VOTED				
			Traverse Survey of scattered villages and preparation of mujmuli maps.				
Pay of Officers..	1	1	Survey Officer (600—30—870)	9,300	8,940	8,940	8,580
			Total ..	9,300	8,940	8,940	8,580
Pay of Establishment.	15	15	Clerks (30—90)	9,530	9,250	9,670	9,342
	5	5	Servants (11—20)	826	800	800	
			Temporary Establishment	1,322	1,333	950	1,065
			Total ..	11,678	11,383	11,420	10,407
Allowances, Honoraria, etc.			Travelling Allowance . ..	3,460	3,951	4,000	3,697
			Dear District Allowance . ..	354	354	354	330
			Total ..	3,814	4,305	4,354	4,027
			Carried over ..	24,792	24,628	24,714	23,014

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 7-B (i).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	24,792	24,628	24,714	23,014
			Countersigned Contingencies.				
Contingencies ..			Purchase of Furniture and Instruments ..	100	100	100	11,342 (for the five items)
			Pay of menials	8,034	9,000	9,000	
			Cost of boundary marks	500	2,500	3,200	
			Tour charges	2,300	2,100	2,600	
			Other Contingencies	300	200	300	
			Contract Contingencies.				
			Books and Maps	100	200	100	681 (for the three items)
			Service Postage and Telegram charges ..	250	250	250	
			Other Contract Contingencies	500	350	500	
			Total ..	12,084	14,700	16,050	12,023
Charges payable to other Governments, Departments, etc.			Cost of Survey Work in the Province by No. 5 Party, Survey of India.	..	..	1,000	..
			Total—Traverse Survey of scattered villages and preparation of mujmuli maps.	36,876	39,328	41,764	35,037
			DETAILED ACCOUNT No. 7-B (ii).—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS				
			TOWN SURVEYS—*Voted.*				
			Traverse Survey of Nazul areas				
Pay of officers—Voted.	1	1	Survey Officer	2,400	1,000	..	..
Pay of Establishment.	1	1	Clerk (30—60)	850	800	800	737
			Temporary Establishment	2,786	2,888	628	981
			Total ..	3,636	3,688	1,428	1,718
Allowances, Honoraria, etc.			Travelling allowance	500	540	..	..
			Dear District Allowance	36	36	36	36
			Total ..	536	576	36	36
Contingencies ..			Countersigned contingencies	1,705	6,733	..	243
			Contract Contingencies ..	295	365	95	95
			Total ..	2,000	7,098	95	338
			Total—Traverse Survey of Nazul areas ..	8,572	12,362	1,559	2,092

Detailed Account No.	DETAILED ACCOUNT No. 7-C.—LAND REVENUE—LAND RECORDS	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
	SUMMARY								
7-C (i)	**Superintendence** ..	*19,363*	**54,379**	*18,313*	**54,521**	*18,663*	**54,208**	*18,629*	**52,525**
7-C (ii)	**District charges** ..	*148*	**15,74,945**	*2,386*	**15,77,510**	*1,698*	**15,93,580**	*18,926*	**15,75,788**
	Total ..	*19,511*	**16,29,324**	*20,699*	**16,32,031**	*20,361*	**16,47,788**	*37,555*	**16,28,313**
		16,48,835		**16,52,730**		**16,68,149**		**16,65,868**	

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 7-C (i).—LAND REVENUE—LAND RECORDS	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
			Superintendence				
Pay of Officers—Charged.	1	1	*Commissioner of Settlements and Director of Land Records (1,000—2,250) and special pay (250).*	*17,513*	*16,260*	*17,213*	*17,121*
			Total ..	*17,513*	*16,260*	*17,213*	*17,121*
Pay of Officers—Voted.	1	1	Deputy Director of Land Records 1 (280—20—500) and special pay (75).	5,340	5,100	5,100	4,857
			Total ..	5,340	5,100	5,100	4,857
			Carried over ..	22,853	21,360	22,313	21,978

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 7-C (i).—LAND REVENUE—LAND RECORDS—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	22,853	21,360	22,313	21,978
			Superintendence—*concld.*				
Pay of Establishment.	24	24	Clerks 13 (30—80), 4 (50—175), 5 (150—10—250), 1 (150—10—200) and 1 (250—25—450).	37,705	37,200	38,154	39,762
	18	18	Servants 13 (11—15), 1 (10), 4 (15—20) ..	2,876	2,800	2,846	
			Temporary Establishment	..	1,025	..	..
			Total ..	40,581	41,025	41,000	39,762
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*1,400*	*1,603*	*1,000*	*1,110*
			Total ..	*1,400*	*1,603*	*1,000*	*1,110*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	2,500	2,298	2,200	2,503
			Dear District Allowance	522	620	522	673
			Hill Allowance	336	88	336	
			Total ..	3,358	3,006	3,058	3,176
Contingencies—Charged.			*Rates and taxes*	*450*	*450*	*450*	*398*
Contingencies—Voted.			Service Postage and Telegram charges ..	1,500	1,300	1,300	4,730
			Tour charges	440	500	500	
			Books and Periodicals	60	360	50	
			Other Contingencies	3,100	3,230	3,200	
			Total ..	5,100	5,390	5,050	4,730
			Total Superintendence ..	73,742	72,834	72,871	71,154
			Charged ..	*19,363*	*18,313*	*18,663*	*18,629*
			Voted ..	54,379	54,521	54,208	52,525

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 7-C (ii).—LAND REVENUE—LAND RECORDS—*contd.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounss, 1936-37
				Rs.	Rs.	Rs.	Rs.
			District charges				
			Price-current Establishment.				
Pay of Establishment.	1	1	Inspector (75—5—125)	978	917	1,500	1,092
	1	1	Servant (11—15)	144	137	132	
			Total ..	1,122	1,054	1,632	1,092
Allowances, Honoraria, etc.			Travelling Allowance	800	800	800	746
			Dear District Allowance	18	18	18	18
			Total ..	818	818	818	764
Contingencies ..			Contingencies	30	30	30	30
			Total Price-current Establishment ..	1,970	1,902	2,480	1,886
			Record-of-Rights in Khalsa villages in Berar ..	1,400	1,366	1,400	589
			Record-of-Rights in Jagir and Palampat villages in Berar.				
Pay of Officers—Charged.	1	..	*Officer on Special Duty (1,000—2,250) and special pay (100).*	..	*2,133*	*1,600*	*18,600*
			Total ..	..	*2,133*	*1,600*	*18,600*
Pay of Establishment.	2	..	Clerks (30—75)	..	614	220	4,666
	4	..	Servants (11)	..		44	
			Total ..	..	614	264	4,666
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	..	*162*	..	*261*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	..	31	..	231
			Dear District Allowance	..	18	11	1,135
			Rewards	..	..	..	..
			Total ..	..	49	11	1,366
Contingencies ..			Purchase of Instruments	..		..	1,432
			Forms and Stationery	..		..	
			Tour charges	..	86	..	
			Other Contingencies	..		13	
			Contract Contingencies	..	69	100	
			Total ..	..	155	113	1,432
			Total Record-of-Rights in Jagir and Palampat villages.	..	3,113	1,988	26,325
			Charged ..	..	*2,295*	*1,600*	*18,861*
			Voted ..	..	818	388	7,464

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 7-C (ii) —LAND REVENUE—LAND RECORDS—*contd.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Consolidation Officer and his Establishment.				
Pay of Officers..	3	3	Consolidation Officers 2 (280) and special pay (100) and 1 (300) with special pay (75).	13,965	9,500	10,467	8,572
			Total ..	13,965	9,500	10,467	8,572
Pay of Establishment.	145	155	Assistant Settlement Superintendents, Clerks, Inspectors and Madadgars 85 (20—25), 60 (30—40), 4 (30—80), 6 (50—80).	52,791	35,057	38,356	29,033
	15	15	Servants 6 (9), 9 (11)	1,836	1,402	1,539	
			Deduct—Probable Savings	—4,627	..	—4,000	..
			Total ..	50,000	36,459	35,895	29,033
Allowances, Honoraria, etc.			Travelling Allowance	4,500	5,484	5,256	4,229
Contingencies—Charged.			*Rates and taxes*	*115*	*65*	*65*	*65*
Contingencies—Voted.			Purchase of Instruments	975	500	500	1,844
			Section writing charges	732	900	900	
			Tour charges	1,116	816	916	
			Cost of forms	775	391	391	
			Other Contingencies	402	1,128	1,228	
			Contract Contingencies	1,700	1,871	1,872	1,302
			Total ..	5,700	5,606	5,807	3,146
			Total Consolidation Officer and his Establishment	74,280	57,114	57,490	45,045
			Charged ..	*115*	*65*	*65*	*65*
			Voted ..	74,165	57,049	57,425	44,980
			Patwari Establishment.				
Pay of Establishment.	19	19	District Superintendents (150—275) ..	52,998	46,070	57,433	50,606
	26	25	Assistant Superintendents (80—120) ..	35,825	34,425	37,733	35,661
	367	367	Inspectors (40 to 60) and good conduct allowance..	2,36,536	2,41,190	2,43,057	2,39,457
	25	25	Clerks (30—80)	17,568	16,669	18,874	18,092
	4,634	4,634	Patwaris (12—27)	9,36,760	9,10,091	9,34,392	9,08,879
	437	437	Servants 363 (9), 74 (11—15)	51,229	50,290	51,175	50,255
			Temporary Establishment	3,376	3,033	2,719	3,108
			Deduct—Probable Savings	—25,000	..	—25,251	..
			Carried over ..	13,09,292	13,01,768	13,20,132	13,06,058

Units of appropriation.	DETAILED ACCOUNT No. 7-C (ii)—LAND REVENUE—LAND RECORDS—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	13 09,292	13,01,768	13,20,132	13,06,058
Allowances, Honoraria, etc.—Voted.	Travelling Allowance	1,10,134	1,32,439	1,28,000	1,34,087
	Dear District Allowance	7,610	8,368	7,306	11,154
	Rewards	3,450	3,460	3,500	..
	Compensatory Allowance to Patwaris	9,650	7,812	8,194	6,315
	Honoraria ..	5	10	..	..
	Total ..	1,30,849	1,52,089	1,47,000	1,51,556
	Countersigned Contingencies.				
Contingencies—Charged.	*Rates and taxes*	*33*	*26*	*33*	..
Contingencies—Voted.	Purchase of tents	..		400	..
	Tour charges	4,755	13,392	5,209	..
	Furniture and Instruments	4 650		4,000	5,691
	Other Contingencies	3,042		3,554	7,113
	Contract Contingencies.				
	Inspectors' fixed Contingencies	4,342	4,294	4,368	4,508
	Forms and Stationery	14,223	20,034	22,000	22,282
	Other Contract Contingencies	26,257	24,798	25,224	23,661
	Total ..	57,269	62,518	64,755	63,255
	Total Patwari Establishment ..	14,97,443	15,16,401	15,31,920	15,20,869
	Total District Charges ..	15,75,093	15,79,896	15,95,278	15,94,714
	Charged ..	*148*	*2,386*	*1,698*	*18,926*
	Voted ..	15,74,945	15,77,510	15,93,580	15,75,788

Units of appropriation.	DETAILED ACCOUNT No. 7-D.—LAND REVENUE—ASSIGNMENTS AND COMPENSATIONS	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Miscellaneous Land Revenue Compensations				
Assignments and Compensations.	Compensation for the Acquisition of the Ahiri Estate ..	1,000	1,000	1,000	1,003
	Jaglia Compensation to Melghat Rajahs	5,400	5,400	5,400	5,357
	Miscellaneous Compensations	4,600	4,600	4,600	4,843
	Total ..	11,000	11,000	11,000	11,200
	Other Compensations.				
	Inamdars and other grantees	3,800	3,800	3,900	3,803
	Pensions in lieu of resumed lands	3,600	3,600	3,600	3,556
	Malikana	4,000	4,000	2,500	4,066
	Total ..	11,400	11,400	10,000	11,425
	Total Assignments and Compensations ..	22,400	22,400	21,000	22,625

Grant No 2

8.—PROVINCIAL EXCISE

Detailed Account No	SUMMARY	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
		Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.
8-A	**Superintendence ..**	*9,824*	**18,601**	*9,318*	**18,496**	*9,634*	**18,747**	*9,507*	**19,007**
8-B	**District Executive Establishment.**	*2,870*	**6,45,185**	*2,860*	**6,70,390**	*2,860*	**6,70,419**	*2,615*	**6,50,613**
8 C	**Departmental and Commission shops.**	..	..	..	**40,045**	..	**44,000**	..	**36,394**
	Excise Compensations	..	**1,400**	...	**1,380**	..	**1,380**	..	**1,304**
	Cost of opium supplied to Provincial Excise Department.	..	**1,83,200**	..	**1,78,437**	..	**1,78,000**	..	**1,47,712**
	Purchase of ganja and other drugs.	..	**30,000**	..	**29,000**	..	**30,000**	..	**33,662**
8-D	**Charges in England ..**	*2,100*	**520**	*517*	**557**	*2,400*	**560**	*1,107*	**315**
	Total ..	*15,094*	**8,78,906**	*12,695*	**9,38,305**	*14,894*	**9,43,106**	*13,229*	**8,89,007**
		8,94,000		**9,51,000**		**9,58,000**		**9,02,236**	

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 8-A.—PROVINCIAL EXCISE—SUPERINTENDENCE	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
			Superintendence.				
Pay of Officers—Charged.	1	1	*Excise Commissioner .. ..*	*14,513*	*13,412*	*14,213*	*14,253*
Pay of Establishment.	16	16	Clerks 1 (250—400), 1 (200), 1 (150—200), 6 (50—175), 1 (80—100) and 6 (30—80) and special pay 1 (15).	20,340	22,980	20,560	23,826
	14	14	Servants 1 (20—40), 1 (19—35), 11 (11—15) and 1 (10).	2,760		2,770	
			Total ..	23,100	22,980	23,330	23,826
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance .. ..*	*1,000*	*1,300*	*1,000*	*757*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	350	350	350	237
			Dear District Allowance	420	375	420	381
			Total ..	770	725	770	618
Contingencies ..			Purchase of books and periodicals ..	100	125	100	5,567
			Purchase of furniture and instruments ..	100	60	100	
			Tour charges	500	350	500	
			Other Contingencies	4,800	4,965	4,800	
			Total ..	5,500	5,500	5,500	5,567
			Carried over ..	**44,883**	**43,917**	**44,813**	**45,021**

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 8-A.—PROVINCIAL EXCISE—SUPERINTENDENCE—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	44,883	43,917	44,813	45,021
Establishment charges payable to or recoverable from other Governments, Departments, etc.—Charged.			*Deduct*—*$\frac{1}{5}$th share of pay of the Excise Commissioner debitable to "11.—Registration".*	*—2,903*	*—2,682*	*—2,843*	*—2,850*
			,, *$\frac{1}{5}$th share of travelling allowance of the Excise Commissioner debitable to "11.—Registration".*	*—200*	*—260*	*—200*	*—151*
			,, *$\frac{1}{6}$th share of pay of the Excise Commissioner debitable to "9.—Stamps".*	*—2,419*	*—2,235*	*—2,369*	*—2,376*
			,, *$\frac{1}{6}$th share of travelling allowance of the Excise Commissioner debitable to "9.—Stamps".*	*—167*	*—217*	*—167*	*—126*
			Total ..	*—5,689*	*—5,394*	*—5,579*	*—5,503*
Establishment charges payable to or recoverable from other Governments, Departments, etc.—Voted.			*Deduct*—$\frac{1}{5}$th share of the cost of establishment debitable to "11.—Registration".	—5,874	—5,841	—5,920	—6,002
			,, $\frac{1}{6}$th share of the cost of establishment debitable to "9.—Stamps".	—4,895	—4,868	—4,933	—5,002
			Total ..	—10,769	—10,709	—10,853	—11,004
			Total Superintendence ..	28,425	27,814	28,381	28,514
			Charged ..	*9,824*	*9,318*	*9,634*	*9,507*
			Voted ..	18,601	18,496	18,747	19,007
			DETAILED ACCOUNT No. 8-B.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT				
Pay of Officers ..	22	26	District Excise Officers 2 (650—$\frac{50}{2}$—700), 5 (300—30—600), 7 (200—15—350), 7 (175—15—250/275—25—400), 4 (150—15—250—25—400) and allowance 1 (100) and 1 (75) and one Deputy Superintendent of Police (150—500) with special pay Rs. 75 per mensem.	1,18,100	1,18,000	1,10,030	1,11,285
			Emergency deduction from salaries ..	..	..	..	—28
			Carried over ..	1,18,100	1,18,000	1,10,030	1,11,257

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 8-B.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT—*contd.*	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
			Brought forward ..	1,18,100	1,18,000	1,10,030	1,11,257
Pay of Establishment.	22	22	Inspectors (100—10—200)	46,000	41,000	44,700	45,038
	247	247	Sub-Inspectors 30 (100—7—142—8—150) and 159 (60—5/2—100) and 58 (50—5/2—90).	2,33,800	2,22,000	2,46,995	2,12,941
	39	39	Clerks 6 (75—100), 33 (30—80)	26,380	25,000	25,139	23,311
	514	501	Servants (11—20)	75,500	68,500	76,900	63,669
			Temporary Establishment	1,800	1,600	1,800	10,697
			Deduct—Probable savings	—22,685	..	—16,153	..
			Total ..	3,60,795	3,58,100	3,79,381	3,55,656
Allowances, Honoraria, etc.			Travelling Allowance	90,000	1,00,000	94,000	1,00,801
			Dear District Allowance	3,040	3,000	3,300	2,776
			Rewards	17,000	20,000	20,000	19,871
			Fees to the Chemical Examiner for the analysis of Excise samples.	150	200	150	105
			Total ..	1,10,190	1,23,200	1,17,450	1,23,553
			Countersigned Contingencies.				
Contingencies—Charged.			*Rates and taxes*	*2,870*	*2,860*	*2,860*	*2,615*
Contingencies—Voted.			Rents	..	70	588	567
			Furniture and instruments	..	100	500	11
			Customs duty on imported stores ..	100	110	110	62
			Petty construction and repairs	8,200	19,800	15,100	3,049
			Purchase of tents	10,000	..	40	506
			Rewards by district authorities for non-officials ..	15,900	18,000	18,000	15,300
			Tour charges	2,000	3,700	3,700	2,208
			Purchase of articles for colouring liquor ..	1,000	1,200	1,200	917
			Conveyance of helpers	1,800	2,500	3,,000	1,655
			Pay of menials	1,600	1,300	1,650	1,588
			Other countersigned contingencies ..	1,700	3,000	2,400	18,036
			Carried over ..	42,300	49,780	46,288	43,899

Units of appropriation.	DETAILED ACCOUNT No. 8-B.—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
	Contingencies Brought forward ..	42,300	49,780	46,288	43,899
	Contract Contingencies.				
Contingencies—Voted—contd.	Fixed contingencies	1,200	1,330	1,330	1,168
	Other contract contingencies	12,600	14,000	14,000	13,620
	Total ..	56,100	65,110	61,618	58,687
Grants-in-aid ..	Grants-in-aid to Temperance Associations	..	5 480	1,440	1,460
	Drug Addiction Enquiry Committee	..	500	500	
	Total ..	..	5,980	1,940	1,460
	Total District Executive Establishment ..	6,48,055	6,73,250	6,73,279	6,53,228
	Charged ..	*2,870*	*2,860*	*2,860*	*2,615*
	Voted ..	6,45,185	6,70,390	6,70,419	6,50,613

Units of appropriation.	DETAILED ACCOUNT No. 8-C.—EXCISE—DEPARTMENTAL AND COMMISSION SHOPS	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
Contingencies ..	Commission paid to lessees	..	15,000	15,069	14,590
	Cost price of liquor paid to distillers	..	22,045	25,021	19,242
	Pay of salesmen	..	3,000	2,004	2,562
	Fixed contingencies	..		388	
	House rent	..		768	
	Miscellaneous	..		750	
	Total—Departmental and Commission Shops ..	..	40,045	44,000	36,394

DETAILED ACCOUNT No. 8-D.—EXCISE—CHARGES IN ENGLAND	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
	Charged.	Voted.	*Charged.*	Voted.	*Charged.*	Voted.	*Charged.*	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sterling overseas pay ..	*2,400*	..	*520*	..	*2,400*	..	*1,113*	..
Stores ..	..	520	..	560	..	560	..	317
Loss or gain by exchange ..	..	.	*—3*	—3	..	..	*—6*	—2
Total ..	*2,400*	520	*517*	557	*2,400*	560	*1,107*	315

Grant No. 3 9.—STAMPS

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
		Charged Rs.	Voted. Rs.	Charged Rs.	Voted. Rs.	Charged Rs.	Voted. Rs.	Charged Rs.	Voted. Rs.
9-A	**Superintendence** ..	*2,586*	**18,314**	*2,452*	**18,488**	*2,536*	**18,964**	*2,502*	**17,178**
	A.—Non-Judicial.								
9-B	**Charges for the sale of General Stamps.**	..	**36,500**	..	**36,360**	..	**41,000**	..	**40,936**
	Cost of Stamps supplied from Central Stamp Stores.	..	**8,000**	..	**12,000**	..	**14,500**	..	**4,671**
	B.—Judicial.								
	Charges for the sale of Court-fee Stamps.	..	**23,300**	..	**21,000**	..	**26,000**		**27,565**
	Cost of Stamps supplied from Central Stamp Stores.	..	**6,300**	..	**5,700**	..	**9,000**	..	**3,686**
	Total ..	*2,586*	**92,414**	*2,452*	**93,548**	*2,536*	**1,09,464**	*2,502*	**94,036**
		95,000		**96,000**		**1,12,000**		**96,538**	

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 9-A.—STAMPS—SUPERINTENDENCE	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate 1937-38. Rs.	Accounts 1936-37 Rs.
			District Establishment				
Pay of Establishment.	6	6	Clerks (including $\frac{1}{8}$th share of Excise Clerks) ..	9,499	9,000	8,890	8,138
Allowances, Honoraria, etc.			Dear District Allowance	120	120	141	112
Contingencies ..			Contract Contingencies	3,800	4,500	5,000	3,927
Establishment charges payable to or recoverable from other Governments, Departments, etc.			$\frac{1}{8}$ *share of the Pay and Travelling Allowance of the Excise Commissioner—Charged.*	*2,586*	*2,452*	*2,536*	*2,502*
			$\frac{1}{8}$ share of the Establishment of the Excise Commissioner—Voted	4,895	4,868	4,933	5,001
			Total ..	20,900	20,940	21,500	19,680
			Charged ..	*2,586*	*2,452*	*2,536*	*2,502*
			Voted ..	18,314	18,488	18,964	17,178

Units of appropriation.	DETAILED ACCOUNT No. 9-B.—STAMPS—CHARGES FOR THE SALE OF GENERAL STAMPS	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate 1937-38. Rs.	Accounts 1936-37 Rs.
Allowances, Honoraria, etc.	Allowance to Treasurers for sale of Stamps	4,400	4,260	4,700	4,433
	Discount on sale of General Stamps	32,100	32,100	36,300	36,503
	Total ..	36,500	36,360	41,000	40,936

Grant No. 4

10.—FOREST

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39. Charged Rs.	Budget Estimate, 1938-39. Voted Rs.	Revised Estimate, 1937-38. Charged Rs.	Revised Estimate, 1937-38. Voted Rs.	Budget Estimate, 1937-38. Charged Rs.	Budget Estimate, 1937-38. Voted Rs.	Accounts 1936-37. Charged Rs.	Accounts 1936-37. Voted Rs.
10 (i)	**General Direction** ..	*1,21,420*	**1,04,470**	*1,32,207*	**1,09,893**	*1,46,205*	**1,04,995**	*1,43,985*	**99,569**
10 (ii)	**Conservancy and works**	..	**13,34,830**	..	**14,85,000**	..	**14,24,000**	..	**13,88,448**
10 (iii)	**Establishment** ..	*2,22,000*	**15,64,000**	*2,41,393*	**15,99,507**	*2,48,071*	**16,00,729**	*2,44,066*	**16,12,575**
	Interest on Capital Outlay.	*84,000*	..	*84,000*	..	*92,000*	..	*1,81,662*	..
10 (iv)	**Charges in England** ..	*98,280*	..	*1,14,000*	..	*1,09,000*	..	*1,03,772*	..
	Total ..	*5,25,700*	**30,03,300**	*5,71,600*	**31,94,400**	*5,95,276*	**31,29,724**	*6,73,485*	**31,00,592**
		35,29,000		**37,66,000**		**37,25,000**		**37,74,077**	

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 10(i).—FOREST—GENERAL DIRECTION	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	*Chief Conservator (2,500—2,750)*	*30,520*	*32,000*	*33,000*	*33,000*
	3	2	*Conservators (1,750—2,150)*	*69,400*	*72,650*	*75,500*	*97,787*
	1	1	*Deputy and Assistant Conservators (325—1,350)* ..	*12,200*	*17,250*	*27,800*	
			Total ..	*1,12,120*	*1,21,900*	*1,36,300*	*1,30,787*
Pay of Officers—Voted.	1	1	Extra-Assistant Conservator (250—750) ..	6,900	6,575	6,575	6,275
Pay of Establishment.	40	40	Clerks 1 (250—350), 1 (125—175), 1 (75—175), 9 (50—100), 20 (30—80), 3 (200—300), 5 (100—150).	45,600	45,620	45,000	45,550
	2	2	Ranger 1 (80—225) and Deputy Ranger 1 (40—60)	2,600	2,400	2,400	2,292
	33	33	Servants 4 (15—20), 29 (11—15)	5,400	5,300	5,300	4,909
	4	4	Elephant Establishment (15—20)	1,400	1,500	1,550	1,344
			Temporary Establishment ..	500	1,000	3,750	2,251
			Total ..	55,500	55,820	58,000	56,346
Allowances, Honoraria, etc Charged.			*Cost of Passages*	..	..	..	*2,739*
			Travelling Allowance	*9,000*	*10,000*	*9,000*	*9,674*
			Total ..	*9,000*	*10,000*	*9,000*	*12,413*
			Carried over ..	1,83,520	1,94,295	2,09,875	2,05,821

Units of appropriation.	DETAILED ACCOUNT No. 10 (i).—FOREST—GENERAL DIRECTION—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,83,520	1,94,295	2,09,875	2,05,821
Allowances, Honoraria, etc.—Voted.	Travelling Allowance	4,390	6,000	5,200	5,354
	Hill Allowance	200	1,100	300	1,086
	Dear District Allowance	900		1,000	
	Expenditure in connection with the training of students ..	13,340	13,178	8,720	..
	Total ..	18,830	20,278	15,220	6,440
Grant-in-aid—Charged.	*Contribution for passages of officers transferred from other Governments.*	..	..	*600*	*502*
Establishment charges payable to or recoverable from other Governments, Departments, etc.	Contribution to Forest Map Office, Dehra Dun ..	8,240	8,220	8,200	9,400
Contingencies—Charged.	*Rates and taxes*	*300*	*307*	*305*	*283*
Contingencies—Voted.	Contingencies	15,000	19,000	17,000	21,108
	Total General Direction ..	2,25,890	2,42,100	2,51,200	2,43,554
	Charged ..	*1,21,420*	*1,32,207*	*1,46,205*	*1,43,985*
	Voted ..	1,04,470	1,09,893	1,04,995	99,569

Units of appropriation.	DETAILED ACCOUNT No. 10 (ii).—FOREST—CONSERVANCY AND WORKS	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
I.—Timber and other produce removed from the forests by Government Agency.	Timber	5,55,000	6,68,100	6,21,080	6,13,181
	Firewood and Charcoal	14,400	16,150	22,050	21,656
	Bamboos	11,400	7,900	4,000	8,584
	Lac	33,800	31,300	16,000	27,493
	Grass and other minor produce	10,200	9,900	13,465	4,746
	Total I.—Timber, etc. ..	6,24,800	7,33,350	**6,76,595**	6,75,660
II.—Timber, etc., removed from the forests by Consumers and purchasers.	**II.—Timber and other produce removed from the forests by consumers and purchasers.**	1,50,000	1,50,400	**1,54,700**	1,50 628
	Carried over ..	7,74,800	8,83,750	8,31,295	8,26,288

Units of appropriation.	DETAILED ACCOUNT No. 10 (ii) FOREST—CONSERVANCY AND WORKS—*concld.*	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts 1936-37. Rs
	Brought forward ..	7,74,800	8,83,750	8,31,295	8,26,288
III.—Maintenance, repairs and renewals.	Purchase, and feed and upkeep of cattle	11,000	10,900	9,830	11,139
	Purchase, Renewals of Stores, Tools and Plant ..	20,000	25,000	20,000	20,653
	Roads and Bridges	1,30,150	1,35,000	1,35,734	1,38,426
	Buildings	68,000	90,000	95,000	74,833
	Other works	17,000	18,600	19,000	14,718
	Total III.—Maintenance, etc. ..	**2,46,150**	**2,79,500**	**2,79,564**	**2,59,769**
IV.—Conservancy and Regeneration.	Cost of forest settlements and compensation for land and rights.	15,658	19,558	20,058	18,334
	Maintenance of boundaries	10,000	10,200	8,020	10,315
	Regeneration	11,000	11,300	12,000	10,816
	Fire protection	60,000	60,000	60,000	58,344
	Other works	70,000	66,875	75,000	78,073
	Working plans	2,200	3,220	3,000	3,218
	Total IV.—Conservancy, etc. ..	**1,68,858**	**1,71,153**	**1,78,078**	**1,79,100**
V.—Miscellaneous	Drift and Waif wood and confiscated forest produce ..	100	170	180	81
	Revenue from forests not managed by Government ..	..	..	..	..
	Rent of forests and payments to shareholders in forests managed by Government.	..	..	..	4
	Law Charges . ..	1,000	998	1,000	1,103
	Clothing	10,700	17,000	17,000	10,568
	Other Charges	3,000	3,000	3,000	2,566
	Total V.—Miscellaneous ..	**14,800**	**21,168**	**21,180**	**14,322**
VI.—Suspense	Suspense—Work advance	87,200	1,05,725	82,200	82,923
	Deduct—Recoveries	—87,200	—1,05,968	—82,200	—83,184
	Total VI.—Suspense ..	..	**—243**	..	**—261**
VII.—Raipur Forest Tramway	Working expenses	92,077	1,03,173	77,233	81,750
	Appropriation to the depreciation fund	29,460	29,459	29,300	29,459
	Deduct—Expenditure met from the depreciation fund ..	—3,315	—2,960	—2,250	—1,979
	Total VII.—Raipur Forest Tramway ..	**1,18,222**	**1,29,672**	**1,04,283**	**1,09,230**
VIII.—Forest Village Schools.	Teachers 12 (20)	2,880	..	1,440	..
	Buildings	6,000	..	6,000	..
	Furniture and apparatus	1,200	..	1,200	..
	Other contingencies	1,920	..	960	..
	Total VIII.—Forest Village Schools ..	**12,000**	..	**9,600**	..
Total 10 (ii).—Conservancy and Works	..	**13,34,830**	**14,85,000**	**14,24,000**	**13,88,448**

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 10 (iii).— FOREST—ESTABLISHMENT	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	21	21	*Deputy and Assistant Conservators (325—1,350)* ..	*1,95,000*	*2,07,257*	*2,16,415*	*2,08,574*
			Special Revenue Officers	..	*4,000*	*4,000*	*1,400*
			Total ..	*1,95,000*	*2,11,257*	*2,20,415*	*2,09,974*
Pay of Officers—Voted.	28	26	Extra-Assistant Conservators and special revenue officers (250—750)	1,63,100	1,69,348	1,79,800	1,68,376
			Subordinate Forest and Depôt Establishment				
Pay of Establishment.	122	122	Rangers 3 (230—250), 119 (80—225) ..	2,20,654	8,38,740	2,14,703	8,30,533
	191	191	Deputy Rangers (40—60)	1,07,720		1,03,952	
	290	290	Foresters (20—40)	97,090		94,072	
	2,677	2,677	Forest Guards 2,661 (12—16) and Mahauts 16 (15—20).	4,63,111		4,58,595	
	2	2	Medical Establishment 1 (60—150) 1 (35) ..	1,375		1,380	
			Temporary Establishment	9,000	10,200	8,676	8,734
			Deduct—Probable Savings	—47,950	..	—36,890	..
			Total—Subordinate Establishment ..	8,51,000	8,48,940	8,44,488	8,39,267
			Office Establishment				
	321	321	Clerks, Range Moharrirs, etc., 20 (100—150), 20 (75—100), 156 (30—80), 125 (25—40).	2,27,500	2,36,000	2,23,449	2,38,490
	83	83	Daftaries and servants (11—15) ..	12,500	..	12,551	
			Temporary Establishment ..	14,500	16,900	18,101	18,22
			Total—Office Establishment ..	2,54,500	2,52,900	2,54,101	2,56,710
			Total—Pay of Establishment ..	11,05,500	11,01,840	10,98,589	10,95,977
			Carried over ..	14,63,600	14,82,445	14,98,804	14,74,327

Units of appropriation.	DETAILED ACCOUNT No. 10 (iii).— FOREST—ESTABLISHMENT—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	14,63,600	14,82,445	14,98,804	14,74,327
Allowances, Honoraria, etc.—Charged.	*Cost of Passages*	*3,000*	*6,856*	*4,635*	*10,014*
	Travelling Allowance	*21,500*	*21,280*	*21,050*	*24,392*
	Total ..	*24,500*	*28,136*	*25,685*	*34,406*
Allowances, Honoraria, etc.—Voted.	Travelling Allowance	1,61,000	1,79,000	1,75,141	1,94,320
	Expenditure in connection with the training of students ..	13,800	12,820	15,480	13,385
	Honoraria	2,800		3,308	
	Chikalda Allowance	2,200	24,509	2,193	23,534
	Dear District Allowance	18,500		20,189	
	Total ..	1,98,300	2,16,329	2,16,311	2,31,239
Contingencies—Charged.	*Rate and taxes*	*4,200*	*4,200*	*4,171*	*3,810*
Contingencies—Voted.	Stationery	2,000	2,900	2,000	7,186
	Carriage of tents and records	47,000	54,000	49,000	55,999
	Rents	5,000	6,490	5,829	5,215
	Official postage	19,000	20,000	20,000	19,801
	Sundries	32,800	36,400	37,000	37,848
	Total ..	1,05,800	1,19,790	1,13,829	1,26,049
	Total Establishment ..	17,96,400	18,50,900	18,58,800	18,69,831
Establishment charges payable to or recoverable from other Governments, Departments, etc.	*Deduct*—Establishment charges recoverable on account of cost of management of forests leased to Government.				
	Charged ..	*—1,700*	*—2,200*	*—2,200*	*—4,124*
	Voted ..	—8,700	—7,800	—7,800	—9,066
	Total Establishment Net ..	17,86,000	18,40,900	18,48,800	18,56,641
	Charged ..	*2,22,000*	*2,41,393*	*2,48,071*	*2,44,066*
	Voted ..	15,64,000	15,99,507	16,00,729	16,12,575

DETAILED ACCOUNT No. 10 (iv)— CHARGES IN ENGLAND	Budget estimate, 1938-39.		Revised estimate, 1937-38.		Budget estimate, 1937-38.		Accounts, 1936-37.	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*53,080*		*73,000*		*61,400*		*59,520*	
Sterling Overseas pay ..	*45,200*		*41,400*		*47,600*		*44,815*	
Loss or gain by exchange ..	..		*—400*		..		*—563*	
Total ..	*98,280*		*1,14,000*		*1,09,000*		*1,03,772*	

Grant No. 5

11.—REGISTRATION

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
		Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.
11-A	**Superintendence** ..	*3,103*	**23,137**	*2,942*	**21,924**	*3,043*	**20,157**	*3,002*	**19,113**
11-B	**District charges** ..	*250*	**1,77,510**	*250*	**1,72,884**	*250*	**1,74,550**	*166*	**1,73,333**
	Total ..	*3,353*	**2,00,647**	*3,192*	**1,94,808**	*3,293*	**1,94,707**	*3,168*	**1,92446**
		2,04,000		**1,98,000**		**1,98,000**		**1,95,614**	

Units of appropriation.	Numbers. 1937-38	Numbers. 1938-39	DETAILED ACCOUNT No. 11-A.—REGISTRATION—SUPERINTENDENCE	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
Pay of Officers ..	3	4	Inspectors (250—10—350) ..	13,930	12,950	11,350	10,307
			Total ..	13,930	12,950	11,350	10,307
Pay of Establishment.	3	4	Servants (11—15)	579	454	434	409
			Total ..	579	454	434	409
Allowances, Honoraria, etc.			Travelling Allowance	2,500	2,500	2,250	2,249
			Dear District Allowance	54	42	36	33
			Total ..	2,554	2,542	2,286	2,282
Coningencies ..			Contingencies	200	137	167	113
Establishment charges payable to or recoverable from other Governments, Departments, etc.			*⅛th share of the Pay and Travelling Allowance of the Excise Commissioner—Charged.*	*3,103*	*2,942*	*3,043*	*3,002*
			⅛th share of the Establishment of the Excise Commissioner—*Voted.*	5,874	5,841	5,920	6,002
			Total Superintendence ..	26,240	24,866	23,200	22,115
			Charged ..	*3,103*	*2,942*	*3,043*	*3,002*
			Voted ..	23,137	21,924	20,157	19,113

Units of appropriation	Numbers. 1937-38	Numbers. 1938-39	DETAILED ACCOUNT No. 11-B.—REGISTRATION—DISTRICT CHARGES	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts 1936-37 Rs
Pay of Establishment.	73	71	Sub-Registrars 5 (175), 63 (60—175), 3 (50—125) ..	1,09,000	1,04,504	1,05,800	1,06,007
	70	71	Clerks (30—1—50)	34,000	33,270	35,000	33,408
	72	71	Servants 68 (11—½—15) and 3 (2) ..	11,300	10,860	11,000	10,713
			Temporary Establishment ..	7,000	7,000	6,000	6,712
			Total ..	1,61,300	1,55,634	1,57,800	1,56,840
Allowances, Honoraria, etc.			Travelling Allowance	2,700	3,400	3,000	3,146
			Commission to Moharrirs	..	..	..	1
			Dear District Allowance	2,000	1,800	2,000	1,723
			Total ..	4,700	5,200	5,000	4,870
			Countersigned Contingencies.				
Contingencies—Charged.			*Rates and Taxes*	*250*	*250*	*250*	*166*
Contingencies—Voted.			Other Countersigned Contingencies ..	750	650	750	211
			Contract Contingencies	10,760	11,400	11,000	11,412
			Total ..	11,510	12,050	11,750	11,623
			Total District Charges ..	1,77,760	1,73,134	1,74,800	1,73,499
			Charged ..	*250*	*250*	*250*	*166*
			Voted ..	1,77,510	1,72,884	1,74,550	1,73,333

*12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
12-A ..	**Charges of Collection** ..	**16,351**	**15,099**	**15,154**	**41,793**
12-B ..	**Inspection of Motor Vehicles** ..	**38,349**	**28,901**	**27,846**	
	Total ..	**54,700**	**44,000**	**43,000**	**41,793**

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 12-A—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—CHARGES OF COLLECTION	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	24	24	Clerks (30-80) and special pay 6 (15) ..	15,978	14,724	14,724	..
Allowances, Honoraria, etc.			Travelling Allowance ..	25	43	100	..
			Dear District Allowance ..	348	332	330	..
			Total ..	373	375	430	..
			Total Charges of Collection ..	16,351	15,099	15,154	..
			DETAILED ACCOUNT No. 12-B—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—ESTABLISHMENT FOR INSPECTION OF MOTOR VEHICLES				
Pay of Establishment.	5	5	Motor Inspectors (150—250) ..	14,655	14,217	13,863	28,112
			Clerks 24 (30—80) and special pay 6 (15) ..	..	..	..	
			Total ..	14,655	14,217	13,863	28,112

* The provision is included in the grant No. 11.—Police and Inspection of Motor Vehicles.

Units of appropriation	Numbers. 1937-38	Numbers. 1938-39	DETAILED ACCOUNT No. 12-B—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—ESTABLISHMENT FOR INSPECTION OF MOTOR VEHICLES—*concld.*	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
			Brought forward ..	14,655	14,217	13,863	28,112
Allowances, Honoraria, etc.			Travelling allowance	2,000	1,991	1,600	1,900
			House rent allowance	..	..	780	..
			Fees to official inspectors for inspecting motor vehicles.	7,400	7,442	7,961	7,885 (for both items)
			Fees to official inspectors for drivers tests ..	1,000	922	866	
			Total ..	10,400	10,355	11,207	9,785
Contingencies..			Fees to inspectors (to non-officials) for conducting examination of motor vehicles.	2,900	2,779	2,112	3,687 (for the three items)
			Fees to non-official inspectors for drivers tests ..	614	513	414	
			Purchase of furniture and instrument ..	8,700	..	..	
			Rents	780	780	..	..
			Contract Contingencies	300	257	250	209
			Total ..	13,294	4,329	2,776	3,896
			Total Inspection of Motor Vehicles ..	38,349	28,901	27,846	41,793

*13.—OTHER TAXES AND DUTIES

Charges for the Collection of Entertainment Tax ..	500	..	..	1,068
Total ..	500	..	..	1,068

*Included under grant No. 3—stamps and other taxes and duties.

Grant No. 6 *IRRIGATION WORKS CHARGED TO REVENUE

SUMMARY		Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
XVII-A.—Working Expenses for works for which Capital Accounts are kept—									
(2) Unproductive.—Working Expenses.	Extensions and Improvements.	..	108	..	71	..	196	..	667
	Maintenance and Repairs.	282	2,29,017	282	2,44,980	298	2,48,132	292	2,48,884
	Tools and Plant.	..	3,441	..	3,667	..	3,725	..	3,748
	Reserve ..	..	3,000	..	..	..	10,000	..	..
	For rounding..	..	152	..	..	..	649	..	..
	Total .	282	2,35,718	282	2,48,718	298	2,62,702	292	2,53,299
Establishment ..		67,300	3,07,700	72,800	2,88,200	72,800	2,88,200	48,420	3,50,028
Total XVII.—(2) Unproductive—Working Expenses.		67,582	5,43,418	73,082	5,36,918	73,098	5,50,902	48,712	6,03,327
17.—Interest on Works for which Capital Accounts are kept—									
Irrigation works ..		25,23,000	..	25,22,000	..	26,78,000	..	26,76,140	..

*For further details see Irrigation Budget printed separately.

IRRIGATION WORKS CHARGED TO REVENUE—*contd.*

SUMMARY	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.
18.—Other Revenue Expenditure financed from ordinary Revenues—								
A.—*Irrigation Works.*								
(1) Works for which neither Capital nor Revenue Accounts are kept — Works ..	..	80	..	2,527	..	660	..	7,110
Extensions and Improvements.	..	..	..	..	..	..	..	..
Maintenance and Repairs.	..	30,579	..	33,931	..	31,150	32	30,629
Tools and Plant ..	..	460	..	542	..	477	..	566
Losses on stock ..	..	..	..	..	..	..	..	..
Reserve ..	..	800	..	..	..	1,600	..	..
For rounding ..	..	81	..	..	..	113	..	..
Total ..	..	32,000	..	37,000	..	34,000	32	38,305
Establishment ..	8,800	40,200	8,000	33,000	8,000	33,000	4,876	43,797
Total ..	8,800	72,200	8,000	70,000	8,000	67,000	4,908	82,102
(2) Miscellaneous Expenditure — Other charges — Works ..	..	44	..	254	..	..	..	..
Maintenance and Repairs.	361	4,328	360	5,302	352	4,537	319	3,940
Surveys ..	..	..	..	..	..	..	..	..
Losses on stock	..	..	..	..	..	..	..	..
Tools and plant ..	..	71	..	84	..	68	..	64
Suspense ..	..	..	..	..	..	..	..	..
Grants-in-aid ..	..	..	..	..	..	..	..	..
Suspense ..	..	..	..	..	..	..	..	..
For rounding ..	..	196	..	..	..	43	..	..
Total ..	361	4,639	360	5,640	352	4,648	319	4,004
Establishment ..	500	2,500	400	1,600	400	1,600	660	2,139
Total ..	861	7,139	760	7,240	752	6,248	979	6,143
Total 18-A.—Irrigation Works ..	9,661	79,339	8,760	77,240	8,752	73,248	5,887	88,245

IRRIGATION WORKS CHARGED TO REVENUE—*concld.*

SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate 1937-38		Accounts, 1936-37	
	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
19.—Construction of Irrigation, Navigation, Embankment and Drainage works—								
B—Financed from ordinary Revenues.								
Irrigation Works.								
Unproductive — **Works** ..	..	4,450	..	9,100	..	4,837	..	9,874
Unproductive — **Tools and Plant** ..	..	67	..	128	..	96	..	148
Unproductive — *Deduct*—**Receipts on capital account.**	..	—2,000	..	—4,228	..	—4,200	..	—1,779
Unproductive — **Reserve** ..	..	200	..	..	..	650	..	..
Unproductive — **For rounding** ..	..	283	..	..	..	117	..	..
Total ..	..	3,000	..	5,000	..	1,500	..	8,243
Establishment ..	*500*	2,500	*500*	2,500	*500*	2,500	*1,268*	4,285
Total ..	*500*	5,500	*500*	7,500	*500*	4,000	*1,268*	12,528
Total Irrigation Expenditure charged to Revenue.	*26,00,743*	6,28,257	*26,04,342*	6,21,658	*27,60,350*	6,28,150	*27,32,007*	7,04,100
Deduct—**Amount for establishment charges for which a separate Grant is made.**	*—77,100*	—3,52,900	*—81,700*	3,25,300	*—81,700*	3,25,300	*—55,224*	—4,00,249
Net Total ..	*25,23,643*	2,75,357	*25,22,642*	2,96,358	*26,78,650*	3,02,850	*26,76,783*	3,03,851
Grand Total ..	27,99,000		28,19,000		29,81,500		29,80,634	

Grant No. 7 *PUBLIC WORKS ESTABLISHMENT

Sub-heads	Units of appropriation	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
	Charged.				
I.—Chief Engineer	*Pay of Officers*	*48,560*	*55,350*	*52,390*	*52,759*
	Allowances, Honoraria, etc.	*1,700*	*3,600*	*4,600*	*1,994*
	Total	*50,260*	*58,950*	*56,990*	*54,753*
	Voted.				
	Pay of Establishment	79,900	91,000	91,000	91,439
	Allowances, Honoraria, etc.	2,100	1,700	2,700	2,317
	Contingencies	4,000	4,000	4,000	4,977
	Total	86,000	96,700	97,700	98,733
	Total Chief Engineer	1,36,260	1,55,650	1,54,690	1,53,48
	Voted.				
II.—Specialist Officers	Pay of Officers	18,368	22,410	22,458	21,258
	Pay of Establishment	2,094	2,559	3,764	2,018
	Allowances, Honoraria, etc.	28	35	36	299
	Contingencies	500	600	600	..
	Total Specialist Officers	20,990	25,605	26,858	23,575
	Charged.				
III.—Superintending Engineers	*Pay of Officers*	*60,550*	*54,650*	*77,298*	*79,440*
	Allowances, Honoraria, etc.	*5,088*	*5,000*	*4,750*	*7,705*
	Total	*65,638*	*59,650*	*82,048*	*87,145*
	Voted.				
	Pay of Officers	16,548	16,218	..	928
	Pay of Establishment	93,406	96,677	97,678	95,044
	Allowances, Honoraria, etc.	3,310	3,000	1,610	1,675
	Contingencies	6,000	6,500	6,500	7,271
	Total	1,19,264	1,22,395	1,05,788	1,04,918
	Total Superintending Engineers	1,84,902	1,82,045	1,87,836	1,92,063
	Charged				
IV.—Executive	*Pay of Officers*	*1,72,222*	*1,21,000*	*1,47,412*	*1,84,912*
	Allowances, Honoraria, etc.	*18,000*	*22,000*	*22,350*	*24,213*
	Total	*1,90,222*	*1,43,000*	*1,69,762*	*2,09,125*

*For further details see P. W. D. Civil Works Budget printed separately.

PUBLIC WORKS ESTABLISHMENT—*contd.*

Sub-heads.	Units of appropriation.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
			Rs.	Rs.	Rs.	Rs.
	Voted.					
IV.—Executive ..	Pay of Officers ..	..	2,00,733	2,03,000	2,15,510	2,05,030
	Pay of Establishment ..	..	8,22,902	8,21,700	8,14,818	8,16,428
	Allowances, Honoraria, etc. ..	..	1,24,162	1,26,000	1,33,224	1,29,971
	Contingencies ..	..	52,900	64,000	64,050	66,744
	Total	..	12,00,697	12,14,700	12,27,602	12,18,173
	Total Executive	..	13,90,919	13,57,700	13,97,364	14,27,298
	Voted.					
VII.—Special Revenue ..	Pay of Officers ..	..	20,656	20,300	24,263	23,840
	Pay of Establishment ..	..	1,07,453	1,01,300	1,10,109	1,02,530
	Allowances, Honoraria, etc. ..	..	17,380	16,500	20,460	18,933
	Contingencies ..	..	51,600	63,400	30,260	56,562
	Total Special Revenue	..	1,97,089	2,01,500	1,85,092	2,01,865
Charges in England ..	Establishment charges ..	*Charged* ..	*50,080*	*92,000*	*76,000*	*37,430*
		Voted ..	8,760	3,500	2,160	2,578
	Total Charges in England	..	58,840	95,500	78,160	40,008
XI.—Pensionary charges ..	Pensionary charges ..	*Charged* ..	*7,000*	*7,400*	*7,400*	*5,125*
		Voted ..	32,000	28,600	28,600	36,107
	Total Pensionary charges	..	39,000	36,000	36,000	41,232
	Gross charges	..	20,28,000	20,54,000	20,66,000	20,79,527
	Charged	..	*3,63,200*	*3,61,000*	*3,92,200*	*3,93,578*
	Voted	..	16,64,800	16,93,000	16,73,800	16,85,949

PUBLIC WORKS ESTABLISHMENT—*concld.*

Sub-heads.	Units of appropriation		Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts 1936-37
			Rs.	Rs.	Rs.	Rs.
	Deduct.					
XII.—Establishment charges recoverable from other departments, etc.	Establishment charges recoverable from other departments, etc.	*Charged* ..	*—4,200**	*3,000*	*—3,000*	*—969*
		Voted ..	—16,800*	18,000	18,000	—3,463
	Net Establishment charges	..	20,07,000	20,33,000	20,45,000	20,75,095
		Charged ..	*3,59,000*	*3,58,000*	*3,89,200*	*3,92,609*
		Voted ..	16,48,000	16,75,000	16,55,800	16,82,486
Distribution of Gross charges ..	XVII-A (2).—Unproductive Irrigation Works.	*Charged* ..	*67,300*	*72,800*	*72,800*	*48,420*
		Voted ..	3,07,700	2,88,200	2,88,200	3,50,028
	18-A (1).—Works for which neither Capital nor Revenue Accounts are kept.	*Charged* ..	*8,800*	*8,000*	*8,000*	*4,876*
		Voted ..	40,200	33,000	33,000	43,797
	18-A (2).—Miscellaneous Expenditure.	*Charged* ..	*500*	*400*	*400*	*660*
		Voted ..	2,500	1,600	1,600	2,139
	19-B.—Construction of Irrigation Works financed from ordinary Revenues.	*Charged* ..	*500*	*500*	*500*	*1,268*
		Voted ..	2,500	2,500	2,500	4,285
	68-A (2).—Construction of unproductive Irrigation Works not charged to Revenue.	*Charged* ..	*2,200*	*3,500*	*3,500*	*2,912*
		Voted ..	10,800	14,500	14,500	9,249
	Buildings and Roads Deposit Works.	*Charged* ..	*4,200*	*3,000*	*3,000*	*969*
		Voted ..	16,800	18,000	18,000	3,463
	50.—Civil Works ..	*Charged* ..	*2,64,700*	*2,28,600*	*2,41,500*	*2,76,186*
		Voted ..	12,15,300	11,12,300	10,43,500	10,48,728
	81.—Civil Works—Not charged to Revenue.	*Charged*	*15,000*	*44,200*	*62,500*	*58,287*
		Voted ..	69,000	2,22,900	2,72,500	2,24,260
	Total Charged	..	*3,63,200*	*3,61,000*	*3,92,200*	*3,93,578*
	Total Voted	..	16,64,800	16,93,000	16,73,800	16,85,949
	Grand Total	..	20,28,000	20,54,000	20,66,000	20,79,527

*Includes Rs. 11,000 on account of official residences of H E. the Governor.

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
	Rs.	Rs.	Rs.	Rs.
I.—Interest on Ordinary Debt—				
A.—Rupee Debt—				
1. *Interest on Permanent Loans—* ..	*1,51,000*	*75,500*	*75,000*	..
2. *Discount on Loans—* ..	*3,400*	*3,400*	..	..
3. *Floating Loans—*				
Discount on Treasury Bills	..	..	..	..
Interest on other Floating Loans ..	*1,00,000*	*12,000*	..	..
4. *Other Items—*				
Interest on Expired Loans ..	..	..	..	..
Management of Debt ..	*1,000*	*900*	..	..
Brokerage, Commission, etc. ..	*1,300*	*6,850*	*6,000*	..
Miscellaneous—Advertisement charges, etc. ..	..	*2,050*	..	..
5. *Interest on Loans taken from the Central Government* ..	*14,72,800*	*15,17,800*	*14,91,000*	*33,56,596*
Total ..	*17,29,500*	*16,18,500*	*15,72,000*	*33,56,596*
II.—Transfers to Other Accounts—				
Deduct—Interest transferred to Commercial Departments—				
Forest—Interest on Capital outlay on Forest Works ..	*−84,000*	*−84,000*	*−92,000*	*−1,81,662*
Interest on Irrigation Works ..	*−25,23,000*	*−25,22,000*	*−26,78,000*	*−26,76,140*
Interest portion of equated payments of commuted value of pensions out of Revenue.	*−3,90,000*	*−3,52,000*	*−3,08,000*	*−3,79,200*
Interest charged to Road Development Account ..	..	*−41,000*	*−33,000*	*−20,470*
Total Deduction ..	*−29,97,000*	*−29,99,000*	*−31,11,000*	*−32,57,472*
Net Interest charges on Ordinary Debt (carried over) ..	*−12,67,500*	*−13,80,500*	*−15,39,000*	*99,124*

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—*concld.*

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*—12,67,500*	*—13,80,500*	*—15,39,000*	*99,124*
III.—Interest on Unfunded Debt—				
1. *Treasury Notes of Service and other Funds—*				
Interest on Treasury Notes on account of the Bhonsla and other Nagpur temples.	*18,500*	*18,500*	*19,000*	..
2. *Interest on State Provident Funds—*				
(*i*) *General Provident Fund*	*5,31,800*	*5,32,000*	*5,15,000*	..
(*ii*) *I. C. S. Provident Fund* ..	*53,100*	*58,500*	*50,000*	..
(*iii*) *I. C. S. (Non-European Members) Provident Fund* ..	*1,400*	*1,500*	*1,000*	..
(*iv*) *Contributory Provident Fund* ..	*2,700*	*300*	..	
(*v*) *Other Miscellaneous Provident Funds* ..	..	*2,700*	*3,000*	..
PAYMENTS IN ENGLAND				
3. *Interest on Sterling Branch Provident Fund* ..	..	..	..	..
4. *Loss or gain by Exchange* ..	..	..	..	..
Total Interest on Unfunded Debt ..	*6,07,500*	*6,13,500*	*5,88,000*	..
IV.—Interest on other obligations—				
Interest on Advances from Famine Relief Fund ..	*6,000*	*8,000*	*8,000*	*14,925*
Total Interest on Other Obligations ..	*6,000*	*8,000*	*8,000*	*14,925*
Grand Total—Interest on Debt and Other Obligations ..	*—6,54,000*	*—7,59,000*	*—9,43,000*	*1,14,049*

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
A.—Sinking Funds	*2,91,000*	..		
B.—Other appropriations—				
(*a*) *For consolidated debts taken prior to the* 1st *of April* 1936	..	..	..	..
(*b*) *For advances taken prior to the* 1st *of April* 1937 ..	..	..	..	..
(*c*) *Other appropriations*				
(*i*) *For Capital outlay on Irrigation Works* ..	*1,07,600*	*1,03,800*	*1,35,000* (for i–iii)	*8,77,864* (for i–iii)
(*ii*) *For Capital outlay on Forest Works*	*4,200*	*4,100*		
(*iii*) *For Capital outlay on Civil Works*	*19,000*	*18,300*		
(*iv*) *For road development works*	*4,100*	..	..	..
For rounding ..	*100*	..	..	..
Total ..	*4,26,000*	*1,26,200*	*1,35,000*	*8,77,864*

Grant No. 8 — 25.—GENERAL ADMINISTRATION

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A.—Heads of Provinces and Executive Councils								
	Salary of H. E. the Governor	*72,000*	..	*72,000*	..	*72,000*	..	*71,800*	..
	Emergency deduction from salaries.	..	..	..	..	..	..	..	..
	Sumptuary Allowance of H. E. the Governor.	*6,000*	..	*6,000*	..	*6,000*	..	*6,000*	..
25-A (*a*)	**Staff and Household of H. E. the Governor.**	*66,400*	..	*67,000*	..	*69,600*	..	*22,635*	42,136
25-A (*b*)	**Secretarial Staff of H. E. the Governor.**	*42,400*	..	*39,600*	..	*40,000*	..	..	..
25-A (*c*)	**Expenditure from Contract Allowance.**	*20,000*	..	*25,000*	..	*25,000*	..	*18,121*	..
25-A (*d*)	**Tour Expenses** ..	*26,500*	..	*27,200*	..	*26,000*	..	*27,578*	..
22-A (*e*)	**Executive Council** ..	..	..	..	8,500	..	8,500	*1,01,409*	..
25-A (*f*)	**Ministers** ..	*67,000*	..	*88,000*	28,500	*1,03,900*	..	..	58,481
	Total A.—Heads of Provinces, etc.	*3,00,300*	..	*3,24,800*	37,000	*3,42,500*	8,500	*2,47,543*	1,00,617
	B.—Legislative Bodies								
25-B (*a*)	**Legislative Assembly** ..	*7,875*	1,83,825	*5,010*	1,22,290	*4,420*	1,16,220	*10,057*	86,763
	Elections for Indian and Provincial Legislatures.	..	3,500	..	4,000	..	1,000	..	44,196
	Total B.—Legislative Bodies.	*7,875*	1,87,325	*5,010*	1,26,290	*4,420*	1,17,220	*10,057*	1,30,959
	C.—Secretariat and Head-quarters Establishment.								
25-C (*a*)	**Civil Secretariat** ..	*1,88,800*	3,67,400	*1,94,600*	3,83,400	*1,94,600*	3,73,200	*1,48,416*	3,61,959
25-C (*b*)	**Board of Revenue** ..	*43,000*	..	*46,800*	..	*43,000*	..	..	..
25-C (*c*)	**Local Fund Audit Establishment.**	..	1,36,600	..	1,39,400	..	1,39,500	..	1,40,161
	Total C.—Secretariat, etc., Establishment.	*2,31,800*	5,04,000	*2,41,400*	5,22,800	*2,37,600*	5,12,700	*1,48,416*	5,02,120
25-D	**D.—Commissioners** ..	*1,51,100*	1,05,300	*1,53,400*	1,02,100	*1,56,800*	1,13,600	*1,63,291*	1,08,258
	E.—District Administration.								
25-E (*a*)	**General Establishment** ..	*5,06,385*	15,35,935	*4,52,211*	15,75,200	*4,13,200*	15,89,900	*4,40,271*	16,05,315
25-E (*b*)	**Sub-Divl. Establishment.**	..	10,31,100	..	10,11,500	..	10,25,300	..	10,06,901
25-E (*c*)	**Other Establishments** ..	..	22,39,300	..	22,01,097	..	22,06,300	..	21,66,410
	Total E.—District Administration.	*5,06,385*	48,06,335	*4,52,211*	47,87,797	*4,13,200*	48,21,500	*4,40,271*	47,78,626
25-F	**F.—Works** ..	*70,100*	..	*80,100*	..	*80,100*	..	..	..
25-G	**G.—Miscellaneous** ..	..	52,700	..	79,000	..	64,400	..	9,804
25-H	**Charges in England** ..	*1,74,440*	37,840	*2,80,379*	37,713	*2,42,380*	31,080	*3,00,275*	46,353
	Deduct—**Amount transferred from the Provincial fund for economic development and improvement of rural areas.**	..	−25,500	..	..	..	..	..	..
	Grand Total ..	*14,42,000*	56,68,000	*15,37,300*	56,92,700	*14,77,000*	56,69,000	*13,09,853*	56,76,737
	Total 25.—General Administration.	71,10,000		72,30,000		*71,46,000*		69,86,590	

Units of appropriation	Numbers 7.38	Numbers 1938-39	DETAILED ACCOUNT No. 25-A (*a*).—GENERAL ADMINISTRATION—STAFF AND HOUSE HOLD OF H. E. THE GOVERNOR	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts 1936-37 Rs.
Pay of Officers—Charged.	*1*	*1*	*Military Secretary (1,000)* ..	*12,000*	*12,050*	*12,000*	..
			Private Secretary ..	..	..	..	*5,060*
	1	*1*	*Aide-de-Camp to H. E. the Governor* (400—425) *and special pay (150) and overseas pay* (100).	*7,889*	*8,002*	*7,900*	*9,301*
				..	..	..	..
				..	..	..	..
			Total ..	*19,889*	*20,052*	*19,900*	*14,361*
Pay of Officers—Voted.	..		*Private Secretary* ..	..	..	..	5,712
Grants-in-a i d—Charged.			*Contribution for passages of Officers transferred from other Governments.*	*600*	*432*	..	..
			Office Establishment.				
Pay of Establishment—Charged.	*5*	*5*	*Clerks* 2 (150—10—300), 1 (150—250), 1 (100—300), 1 (40—100).	*14,401*	*12,500*	*13,828*	11,345
	25	*25*	*Servants* 18 (11—15), 1 (19—35), 3 (20—25), 3 (15—20).	*4,812*	*5,000*	*5,016*	3,053
			Dispensary Establishment.				
	1	*1*	*Assistant Medical Officer* (60—150) ..	*1,311*	*1,200*	*1,200*	1,441
			..	..	..	..	..
	2	*2*	*Temporary Establishment* 1 (33) 1 (35) ..	*816*	*816*	*816*	816
			Total ..	*21,340*	*19,516*	*20,860*	16,655
			Carried over ..	*41,829*	*40,000*	*40,760*	*36,728*

Units of appropriation	DETAILED ACCOUNT NO. 25-A (a).—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF H. E. THE GOVERNOR—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	41,829	40,000	40,760	36,728
Allowances, Honoraria, etc.—Charged.	*Travelling Allowance*	4,200	4,500	4,500	1,982
	Travelling Allowance	..	..	..	2,197
	Dear District Allowance	468	450	480	} 2,217
	Hill Allowance	1,800	1,200	2,240	}
	Compensatory Allowance to Assistant Medical Officer ..	720	720	720	279
	Total ..	7,188	6 870	7,940	6,675
Contingencies—Charged.	*Customs duty, freight, etc.*	..	..	..	} 6,292
	Household rates and taxes	..	5	20	}
	Special grant for renewal of curtains on change of permanent incumbents.	1,100	925	1,774	233
	Special grants for furniture on change of permanent incumbents ..	849	500	850	125
	Annual grant for maintenance of furniture	9,000	10,200	9,790	6,889
	Capital grant for furniture	..	..	..	..
	Service Postage and Telegram Charges	1,200	1,200	1,200	1,308
		..	..	..	..
	Other Contingencies	4,000	4,000	4,000	3,710
	Subscriptions to Indian News Agency Telegrams	700	2,700	2,700	2,162
	Dispensary Contingencies	500	600	600	649
	For rounding ..	+34	..	—34	..
	Total ..	17,383	20,130	20,900	21,368
	Total Staff and House hold of H. E. the Governor ..	66,400	67,000	69,600	64,771
	Charged ..	66,400	67,000	69,600	22,635
	Voted ..	..	..	..	42,136

Units of appropriation	Number 1937-38	Number 1938-39	DETAILED ACCOUNT No. 25-A(*b*).—GENERAL ADMINISTRATION—SECRETARIAL STAFF OF H. E. THE GOVERNOR	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	*Secretary* (2,000—2,260) *and special pay* (250) *and O. S. P. at Rs.* 300	31,167	28,050	28,050	..
			Total ..	31,167	28,050	28,050	..
Pay of Establishment—Charged.	3	3	*Clerks*, 1 (150—10—300), 1 (150—250), 1 (40—100)	7,099	6,000	5,712	..
	5	5	*Servants*, 1 (15—1—20), 3 (11—15), 1 (5—8) ..	708	600	622	..
			Total ..	7,807	6,600	6,334	..
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	1,000	600	1,000	..
			Dear District Allowance ..	100	80	..	..
			Hill Allowance ..	500	450	800	..
			Honoraria ..	..	..	83	..
			Total ..	1,600	1,130	1,883	..
Contingencies—Charged.	..	..	*Purchase of Books and Periodicals* ..	100	100	100	..
			Service Postage and Telegram Charges ..	700	600	600	..
			Tour Charges ..	200	200	200	..
			Furniture and Instruments ..	500	1,500	1,500	..
			Subscription to Indian News Agency telegrams ..	..	320	330	..
			Other Contingencies ..	300	1,100	1,100	..
			Total ..	1,800	3,820	3,830	..
			For rounding ..	+26	..	−97	..
			Total—Secretarial Staff of H. E. the Governor	42,400	39,600	40,000	..

Units of appropriation	DETAILED ACCOUNT No. 25-A (c).—GENERAL ADMINISTRATION—EXPENDITURE FROM CONTRACT ALLOWANCE	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs	Rs.	Rs.
	Charged				
	Motor car charges	8,000	9,600	9,600	8,834
	Household charges	12,000	15,400	15,400	9,287
	Total Expenditure from Contract Allowance ..	20,000	25,000	25,000	18,121

DETAILED ACCOUNT No. 25-A (*d*).—GENERAL ADMINISTRATION—TOUR EXPENSES

Tour Expenses of His Excellency the Governor

		Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
	Charged				
	Purchase and up-keep of motor lorries	..	..	..	6,580
	Purchase of tents and camp furniture	500	500	500	..
	Maintenance and repair of camp equipment and pay of tent pitchers and camp menials.				5,035
	Railway freight on tents, heavy goods, horses, etc., in connection with tour.				1,092
	Carriage of goods and cost of special trains for the conveyance of heavy goods and stable between Government Houses.				706
	Cart and cooly hire on tour				1,547
	Cart and cooly hire during transfer between Government Houses ..	16,000	16,500	18,000	336
	Saddle horses and carriages on tour				..
	Railway fare and carriage of household while on tour ..				405
	Railway fare while in transit between Government Houses ..				445
	Keep of elephants				462
	Payment and presents for services rendered on tour ..	2,000	2,000	2,000	1,381
	Special Trains and haulage of Saloon Carriages	4,500	8,200	7,000	7,911
	Maintenance of Saloon	3,500	..	..	..
	Miscellaneous	..	..	..	1,678
	Deduct—Probable Savings	..	..	−1,500	..
	Total Tour Expenses, etc. ..	26,500	27,200	26,000	27,578

(The 16,000 / 16,500 / 18,000 figures are bracketed against the items from "Maintenance and repair of camp equipment…" to "Keep of elephants".)

Units of appropriation	Numbers 1937-38.	Numbers 1938-39.		Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
			DETAILED ACCOUNT No. 25-A (*e*).—GENERAL ADMINISTRATION—EXECUTIVE COUNCIL	Rs.	Rs.	Rs.	Rs.
Pay of Officers—Voted.	2	..	Members (4,000)	..	7,850	8,000	*97,100*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	..	650	500	*4,309*
			Total Executive Council ..	..	8,500	8,500	*1,01,409*
			DETAILED ACCOUNT No. 25-A (*f*).—GENERAL ADMINISTRATION—MINISTERS				
Pay of Officers—Charged.	4	..	*Ministers, 1 (3,000) 3 (2,250)*	*42,000*	*64,400*	*64,900*	54,000
	7	7	*Do. (500)*				
Allowances, Honoraria, etc.—Charged.			*Travelling allowance*	*10,000*	*14,000*	*7,500*	4,481
			House-rent and conveyance allowance 5 (150), 2 (250)	*15,000*	*9,600*	*31,500*	..
			Total ..	*25,000*	*23,600*	*39,000*	4,481
Contingencies—Voted			Purchase and maintenance of motor cars ..	..	28,500	..	..
			Total Ministers ..	*67,000*	*1,16,500*	*1,03,900*	58,481
			Charged ..	*67,000*	*88,000*	*1,03,900*	..
			Voted ..	..	28,500	..	58,481
			DETAILED ACCOUNT No. 25-B (*a*).—GENERAL ADMINISTRATION—LEGISLATIVE ASSEMBLY				
Pay of Officers—Charged.	1	1	*Speaker of the Legislative Assembly 1 (500)* ..	*6,000*	*4,335*	*4,345*	*10,000*
	1	1	*Deputy speaker of the Legislative Assembly 1 (150)* ..	*1,800*	*600*	..	..
			Total ..	*7,800*	*4,935*	*4,345*	*10,000*
			Voted.				
Pay of Officers—Voted.	103	103	Members of the Legislative Assembly (75) ..	92,700	30,900	..	
Pay of Establishment.	12	12	Reporters and Clerks 2 (40—100), 2 (60—125), 1 (50—200), 2 (60—175), 1 (150—10—250), 1 (200—10—300), 2 (250—450) 1 (30) and Special pay 2 (25).	25,328	24,095	27,067	23,907
	7	7	Servants 4 (11—15), 3 (15—20)	1,232	1,075	1,230	
			Total ..	26,560	25,170	28,297	23,907
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	58,000	58,000	80,000	57,575
			Honoraria	700	1,032	700	585
			Dear District Allowance	162	128	108	
			Total ..	58,862	59,160	80,808	58,160
Contingencies—Voted.			Purchase and repair of furniture	860	500	500	2,987
			Books and periodicals	1,000	500	500	
			Tour charges	50	..	50	
			Other Contingencies	1,398	3,480	3,481	
			Total ..	3,308	4,480	4,531	2,987
			Carried over ..	1,89,230	1,24 645	1,17,981	95,054

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 25-B (*a*).—GENERAL ADMINISTRATION—LEGISLATIVE ASSEMBLY—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,89,230	1,24,645	1,17,981	95,054
			Voted.				
Establishment and other charges payable to other Governments, Departments, etc.			Share of the Contingent expenditure incurred by the Legal Remembrancer.	2,395	2,580	2,584	1,709
			Charged.				
			Share of the Contingent expenditure incurred by the Legal Remembrancer.	*75*	*75*	*75*	*57*
			Total Legislative Assembly ..	1,91,700	1,27,300	1,20,640	96,820
			Charged ..	*7,875*	*5,010*	*4,420*	*10,057*
			Voted ..	1,83,825	1,22,290	1,16,220	86,763
			DETAILED ACCOUNT No. 25-C (*a*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT				
Pay of Officers—Charged.	*1*	*1*	*Chief Secretary (3,000)*	*36,000*	*36,000*	*36,000*	*1,44,711*
	3	*3*	*Secretaries 3 (1,000—2,250) and special pay 3 (250)* ..	*84,800*	*86,750*	*86,750*	
	2	*2*	*Under Secretaries (450—1,350) and special pay 2 (200).*	*22,000*	*22,000*	*22,000*	
	1	..	*Officers on special duty (1,700—1,800) and special pay (150).*	..	*2,150*	*2,150*	
			Total ..	*1,42,800*	*1,46,900*	*1,46,900*	*1,44,711*
Pay of Officers—Voted.	2	2	Under Secretaries 1 (250—850), 1 (700—35—1,050) and special pay 1 (200).	22,720	21,820	21,820	35,253
	1	1	Registrar (450—30—600)	6,270	5,910	5,910	
	1	..	Officers on special duty (570)	..	840	840	
			Provision for leave allowance, etc.	2,500	5,000	5,000	
			Total ..	31,490	33,570	33,570	35,253
Pay of Establishment—Voted.	152	152	Clerks 62 (40—100), 42 (60—175), 25 (150—300), 7 (250—25—450), 1 (475), 1 (250—300), 2 (30—50), 3 (150—250), 2 (150—300), 7 (100—5—200) and special pay.	2,66,480	2,75,520	2,79,519	2,75,546
	108	108	Servants 25 (5—8), 55 (11—15), 16 (15—20), 12 (19—35) and special pay 1 (7).	16,290	7,330	15,321	997
			Temporary establishment	4,680	2,750	..	..
			Deduct—Probable savings	—3,000	..	—9,640	..
			Total ..	2,84,450	2,85,600	2,85,200	2,76,543
			Carried over	4,58,740	4,66,070	4,65,670	4,56,507

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 25-C (*a*).—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	4,58,740	4,66,070	4,65,670	4,56,507
Allowances, Honoraria, etc. Charged.			*Cost of passages*	..	*1,700*	*1,700*	..
			Travelling Allowance	*3,000*	*3,000*	*3,000*	*3,705*
			Total ..	*3,000*	*4,700*	*4,700*	*3,705*
Allowances, Honoraria, etc. —Voted.			Travelling Allowance	4,000	3,300	3,300	6,002
			Honoraria	150	150	150	6,502
			Dear District Allowance	2,750	2,550	2,560	
			Hill Allowance	3,860	3,100	3,102	
			Deduct—Probable savings	..	..	−712	
			Total ..	10,760	9,100	8,400	12,504
Contingencies—Voted.			Section writing charges	100	100	100	32,960
			Purchase of Books and Periodicals ..	2,000	3,000	3,000	
			Service Postage and Telegram Charges ..	9,100	11,000	11,000	
			Tour charges	2,000	2,500	2,500	
			Furniture and Instruments	3,000	6,000	4,000	
			Purchase and Repair of Tents	100	200	100	
			Customs duty on imported stores ..	100	100	100	
			Other Contingencies	17,800	24,700	17,730	
			For rounding ..	..	..	−30	
			Total ..	34,200	47,600	38,500	32,960
Grants-in-aid —Voted.			Contribution to Central Government for work connected with Civil Lists, Forms, Resource and Charitable Endowments, done in Accountant General's Office.	6,500	7,530	7,530	4,699
Grants-in-aid—Charged.			*Contribution to Bihar Government for the Public Service Commission.*	*43,000*	*43,000*	*43,000*	..
			Total Civil Secretariat ..	5,56,200	5,78,000	5,67,800	5,10,375
			Charged ..	*1,88,800*	*1,94,600*	*1,94,600*	*1,48,416*
			Voted ..	3,67,400	3,83,400	3,73,200	3,61,959
			DETAILED ACCOUNT No. 25-C (*b*).—GENERAL ADMINISTRATION—BOARD OF REVENUE				
Pay of officers—Charged.			*Financial Commissioner (3,500)* ..	*42,000*	*45,800*	*42,000*	..
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*1,000*	*1,000*	*1,000*	..
			Total Board of Revenue ..	*43,000*	*46,800*	*43,000*	..
			DETAILED ACCOUNT No. 25-C (*c*).—GENERAL ADMINISTRATION—LOCAL FUND AUDIT ESTABLISHMENT				
Establishment and other charges payable to other Governments—Voted.			Amount payable to the Central Government on account of the cost of the Local Fund Audit Establishment and leave and pension contribution.	1,36,600	1,39,400	1,39,500	1,40,161

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 25-D.—GENERAL ADMINISTRATION—COMMISSIONERS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 936-37
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	4	4	*Commissioners 4 (3,000)* ..	*1,44,000*	*1,44,000*	*1,47,000*	*1,54,153*
Pay of Establishment.			*Voted*				
	60	60	Clerks 30 (30—80), 1 (75—5—175), 12 (80—10—140), 3 (100—10/2—200), 10 (150—10—200), 4 (250—15—400).	83,427	80,300	87,065	84,671
	37	37	Servants 3 (10), 25 (11—15), 7 (15—20), 2 (19—35)	6,903	6,600	6,935	6,337
			Deduct—Probable Savings ..	−2,330	..	..	..
			Total ..	88,000	86,900	94,000	91,008
Allowances, Honoraria, etc.—Charged.			*Cost of Passages* ..	..	*2,700*	*2,700*	*1,288*
			Travelling Allowance	*6,500*	*6,500*	*6,900*	*7,431*
			Total ..	*6,500*	*9,200*	*9,600*	*8,719*
Allowances, Honoraia, etc.—Voted.			Travelling Allowance	2,500	2,300	2,600	2,333
			Honoraria	480	400	480	1,112
			Dear District Allowance	744	500	720	
			Total ..	3,724	3,200	3,800	3,445
Contingencies—Charged.			*Rates and Taxes*	*575*	*200*	*200*	*419*
Contingencies—Voted.			Section writing	450	700	775	13,805
			Purchase of Books and Periodicals ..	465	400	410	
			Tour charges	1,950	1,500	1,940	
			Purchase of Typewriters	885	1,000	1,285	
			Purchase of Tents	..	..	..	
			Furniture and Instruments	425	200	290	
			Other Contingencies	9,375	8,200	11,100	
			Customs duty on imported stores ..	..	..	..	
			Total ..	13,550	12,000	15,800	13,805
			For rounding ..	+ 51	..	..	..
			Total Commissioners ..	2,56,400	2,55,500	2,70,400	2,71,549
			Charged ..	*1,51,100*	*1,53,400*	*1,56,800*	*1,63,291*
			Voted ..	1,05,300	1,02,100	1,13,600	1,08,258

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 25-E (a).—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			District Establishment				
Pay of Officers—Charged.	*15*	*15*	*Deputy Commissioners (1,000—2,250)* ..	*3,30,000*	*3,04,100*	*3,08,900*	*2,87,884*
	18	*20*	*Assistant Commissioners (600—1,600)* ..	*1,42,500*	*96,800*	*1,32,200*	*1,01,382*
			Officer on special duty	..	*1,500*	..	..
			Deduct—Probable Savings	*—10,500*	..	*—80,600*	..
			Total ..	*4,62,000*	*4,02,400*	*3,60,500*	*3,89,266*
Pay of Officers—Voted.	4	4	Deputy Commissioners (1,000—2,250) ..	85,800	93,200	86,575	1,17,938
	*90	*95	Extra-Assistant Commissioners (300—1,100) ..	5,25,300	5,40,600	5,65,425	5,45,949
			Deduct—Probable Savings	..	..	..	..
			Total ..	6,11,100	6,33,800	6,52,000	6,63,887
			Voted				
Pay of Establishment.	486	479	Superintendents and Clerks, 19 (200—10—300), 19 (125—5—150), 63 (75—100), 7 (100, 200), 371 (30—80).	4,54,750	4,39,600	4,54,155	4,37,310
	102	102	Servants 1 (19—35), 51 (15—20), 24 (11—15), 25 (10) 1 (9).	19,700	20,800	19,900	23,556
			Temporary Establishment	14,100	10,600	8,000	8,927
			Deduct—Probable Savings	—10,550	..	—5,855	..
			Emergency deduction from salaries ..	..	..	..	—3
			Total ..	4,78,000	4,71,000	4,76,200	4,69,790
Allowances, Honoraria, etc.—Charged.			*Cost of Passages*	*14,255*	*18,900*	*23,000*	*15,056*
			Hanoraria	*23,230*	..	..	*400*
			Travelling Allowance	..	*25,000*	*23,700*	*29,966*
			Total ..	*37,485*	*43,900*	*46,700*	*45,422*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	43,000	45,800	42,900	54,665
			Dear District Allowance	4,840	4,700	5,100	4,733 (Dear District and Hill Allowances together)
			Hill Allowance	960	200	500	
			Total ..	48,800	50,700	48,500	59,398
			Carried over ..	16,37,385	16,01,800	15,83,900	16,27,763

*The sanctioned number of Extra-Assistant Commissioners is 96.

Units of appropriation	Numbers. 1937-38	Numbers. 1938-39	DETAILED ACCOUNT No. 25-E (*a*)—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT—*contd.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	16,37,385	16,01,800	15,83,900	16,27,763
			District Establishment—*concld.*				
			ountersigned Contingencies.				
Contingencies—Charged.			*Rates and Taxes*	*6,900*	*5,911*	*6,000*	*5,583*
Contingencies—Voted.			Rents	2,000	1,000	1,000	915
			Purchase of Typewriters	5,000	4,000	4,000	
			Section-writing	16,000	16,000	16,150	
			Purchase of Tents	17,000	12,000	11,910	
			Purchase of Furniture and Instruments ..	4,600	3,700	3,720	84,066
			Compensation for plague huts	600	800	700	
			Diet-money and travelling expenses of revenue defaulters and witnesses.	200	400	420	
			Tour charges	24,000	30,500	28,500	
			Other Contingencies	15,000	26,300	23,000	
			Contract Contingencies.				
			Cost of land	..	..	..	
			Repair of Tents	2,300	2,300	2,295	
			Purchase of Books	2,500	2,500	2,430	
			Charges in connection with District Council elections.	85	200	130	
			Charges for service of processes	315	500	335	1,66,195
			Petty construction and repairs	400	300	290	
			Service Postage and Telegram charges ..	77,000	80,500	78,425	
			Other Contract Contingencies	60,035	73,000	70,195	
			Total ..	2,27,035	2,54,000	2,43,500	2,51,176
			Total District Establishment ..	18,71,320	18,61,711	18,33,400	18,84,522
			Carried over ..	18,71,320	18,61,711	18,33,400	18,84,522

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 25-E (*a*).—GENERAL ADMINISTRATION—GENERAL ESTABLISHMENT—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	18,71,320	18,61,711	18,33,400	18.84,522
			Treasury Establishment				
			Sadar Treasusies				
			Voted				
Pay of Establishment.	102	101	Clerks 83 (30—80), 17 (75—100), 1 (125—150) ..	81,450	77,000	79,320	75,940
			Temporary Establishment	150	120	150	..
			..	..	..	..	..
			Total ..	81,600	77,120	79,470	75,940
Allowances, Honoraria, etc.			Dear District Allowance	817	780	848	696
			Allowances to Treasurers	34,158	33,500	35,482	33,9[illegible]
			Deduct—Probable savings	−975	..	..	
			For rounding ..	..	..	..	..
			Total ..	34,000	34,280	36,330	34,662
			Total Sadar Treasuries ..	1,15,600	1,11,400	1,15,800	1,10,602
			Sub-Treasuries				
			Voted				
Pay of Establishment.	99	99	Clerks (30—50)	53,386	51,500	51,965	49,138
			..	..	..	..	..
			Temporary Establishment	700	1,500	700	..
			Total ..	54,086	53,000	52,665	49,138
Allowances, Honoraria, etc.			Dear District Allowance	1,264	1,300	1,260	1,324
			For rounding ..	+50	..	−25	..
			Total Sub-Treasuries ..	55,400	54,300	53,900	50,462
			Total Treasury Establishment ..	1,71,000	1,65,700	1,69,700	1,61,064
			Total General Establishment ..	20,42,320	20,27,411	20,03,100	20,45,586
			Charged ..	*5,06,385*	*4,52,211*	*4,13,200*	*4,40,271*
			Voted ..	15,35,935	15,75,200	15,89,900	16,05,315

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 25-E (*b*).—GENERAL ADMINISTRATION—SUB-DIVISIONAL ESTABLISHMENT	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs
			Tahsil Establishment				
			Voted				
Pay of Establishment	100	98	Tahsildars 4 (300—350), 94 (175—275)	4,97,560	4,32,000	5,02,835	4,31,722
	147	143	Naib-Tahsildars 129 (100—150), 14 (70—80)				
	387	387	Clerks 341 (30—1—50), 46 (52½—2½—65) ..	2,15,764	2,09,000	2,15,246	2,04,093
	1,603	1,603	Servants 82 (15—20) 1,422 (11—15), 83 (9), 16 (12—18)	2,60,347	2,49,000	2,61,246	2,44,389
			Temporary Establishment	15,000	15,400	15,000	15,308
			Deduct—Probable Savings	—63,671	..	—69,327	..
			..	..	..	..	..
			Total ..	9,25,000	9,05,400	9,25,000	8,95,512
Allowances, Honoraria, etc.			Travelling Allowance	88,750	89,000	82,500	93,026
			Dear District Allowance	15,250	15,000	15,725	14,880
			Honoraria	..	..	..	..
			Total ..	1,04,000	1,04,000	98,225	1,07,906
Contingencies ..			Fixed Tahsil Contingencies	2,114	2,100	2,115	2,064
Losses ..			Losses	..	..	..	1,419
			For rounding ..	—14	..	—40	..
			Total Sub-Divisional Establishment ..	10,31,100	10,11,500	10,25,300	10,06,901
			DETAILED ACCOUNT No. 25-E (*c*).—GENERAL ADMINISTRATION—OTHER ESTABLISHMENT				
			Process-Serving Establishment.				
			Voted				
Pay of Establishment.	87	87	Clerks 76 (30—80), 11 (75—100)	54,060	54,900	56,000	53,208
	69	66	Servants 62 (11—15), 4 (12—18)	11,000	10,400	11,000	10,210
			Total ..	65,060	65,300	67,000	63,418
Allowances, Honoraria, etc.			Travelling Allowance	345	250	305	255
			Dear District Allowance	1,095	1,050	1,095	975
			For rounding ..	..	..	..	..
			Total ..	1,440	1,300	1,400	1,230
			Total—Process Serving Establishment—(Carried over).	66,500	66,600	68,400	64,648

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 25-E (c).—GENERAL ADMINISTRATION—OTHER ESTABLISHMENTS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	66,500	66,600	68,400	64,648
			Allowances to District and Village Officers *Voted*				
Allowances, Honoraria, etc.			Patels and Patwaris	7,71,200	7,70,00)	7,72,000	7,61,527
			Remuneration to kotwars	8,244	8,000	8,240	7,927
			Deduct.—Probable savings ..	−6,867	..	..	..
			Total ..	7,72,577	7,78,000	7,80,240	7,69,454
Contingencies ..			Contingencies	1,82,750	1,82,000	1,81,800	1,81,629
Losses ..			Losses	..	..	..	1,359
			Jaglia Establishment in Berar				
Pay of Establishment.	19	19	Clerks (30—50)	9,063	8,797	9,341	8,456
Allowances, Honoraria, etc.			Jaglias and Mahars	10,52,260	10,49,500	10,53,000	10,49,039
			Other Allowances	570	550	570	588
			Deduct—Probable Savings	−2,830	..	−3,000	..
			Total ..	10,50,000	10,50,050	10,50,570	10,49,627
Contingencies ..			Contingencies	1,610	1,050	1,100	1,043
			For rounding ..	..	..	−51	..
			Grand Total ..	20,16,000	20,19,897	20,23,000	20,11,568
			Total Allowances to District and Village Officers	20,16,000	20,19,897	20,23,000	20,11,568
			Debt Conciliation Boards *Voted*				
Pay of Officers ..	10	12	Chairmen (500)	72,000	64,600	64,700	59,834
Pay of Establishment.	36	42	Clerks (35)	17,640	15,000	15,100	8,820
	36	42	Servants (13)	6,552	5,600	5,600	3,568
			Total ..	24,192	20,600	20,700	12,388
Allowances, Honoraria, etc.			Travelling Allowance	15,600	15,600	15,600	13,564
			Honoraria	5,400	5,400	5,400	18
			Total ..	21,000	21,000	21,000	13,582
Contingencies			Contingencies	3,438	3,800	3,900	2,082
			Total Debt Conciliation Boards ..	1,20,630	1,10,000	1,10,300	87,886
			Village Uplift Board *Voted*				
Pay of Establishment.	1	1	Clerk 1 (30—65)	625	460	460	360
Allowances, Honoraria, etc.			Travelling Allowance	500	400	400	163
Contingencies ..			Purchase of books and other contingencies ..	530	600	600	420
Grants-in-aid ..			Training classes	1,000	1,000	1,000	500
			Grants for Villages Uplift work ..	8,000	2,100	2,100	865
			Total ..	9,000	3,100	3,100	1,365
			Provision for the Establishment of fifty rural uplift centres in Central Provinces and Berar	25,500	..	..	..
			For rounding	15	40	40	..
			Total Village Uplift Board ..	36,170	4,600	4,600	2,308
			Total Other Establishments ..	22,39,300	22,01,097	22,06,300	21,66,410

DETAILED ACCOUNT No. 25-F.—GENERAL ADMINISTRATION—WORKS—OFFICIAL RESIDENCES OF H. E. THE GOVERNOR	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
Charged	Rs.	Rs.	Rs.	Rs.
Original Works—Improvements, Maintenance and Repairs.	*10,000*	*10,000*	*10,000*	..
Gardens	*6,000*		*6,000*	..
Electricity	*2,500*		*2,500*	..
Water	*2,600*	*12,100*	*2,600*	..
Taxes	*1,000*		*1,000*	..
Repairs	*48,000*	*58,000*	*58,000*	..
Total Works	*70,100*	*80,100*	*80,100*	..

DETAILED ACCOUNT No. 25-G.—GENERAL ADMINISTRATION—MISCELLANEOUS—VOTED

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
Discretionary grants by Heads of Provinces, etc.—				
By H. E. the Governor	9,000	9,000	9,000	9,000
By Hon'ble the Premier	5,000	2,500	..	..
By Hon'ble the Ministers	12,000	..	..	..
By Commissioners	2,400	1,670	2,400	804
Total	28,400	13,170	11,400	9,804
Expenditure from the contribution from the Central Government for the economic development and improvement of rural areas—				
(i) Discretionary grants by Deputy Commissioners	24,360	15,195	10,595	..
(ii) Welfare of aboriginal tribes	..	13,156	4,400	..
(iii) Debt Conciliation Boards	..	37,479	38,154	..
Total	24,360	65,830	53,149	..
For rounding	−60	..	−149	..
Total Miscellaneous	52,700	79,000	64,400	9,804

DETAILED ACCOUNT No. 25-H.—GENERAL ADMINISTRATION—CHARGES IN ENGLAND	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
	Charged	Voted	*Charged*	Voted.	*Charged*	Voted	*Charged*	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Secretary of State for India—								
Other items—								
(i) *Leave salaries, outfit, etc., Allowances of the Governor*	*8,000*	..	..	..	..	..	*14,493*	..
(ii) I. C. S. Examination and miscellaneous expenditure.	..	..	..	..	..	..	..	..
(iii) Subventions to Universities for training of I. C. S. probationers.	..	5,840	..	5,160	..	3,720	..	3,827
(iv) Loss or gain by exchange	..	..	..	−28	..	..	−77	−20
B.—High Commissioner for India								
(1) Salaries and Expenses of the High Commissioner's Department.	..	32,000	..	32,760	..	27,360	..	31,933
(2) Other items—								
(i) Leave and deputation salaries.	*80,280*	..	*2,02,320*	..	*1,58,020*	..	*2,09,547*	360
	..	..	..	..	..	..	..	..
(ii) *Sterling overseas pay*	*62,000*	..	*60,000*	..	*72,000*	..	*64,640*	..
(iii) *Motor Car Allowance of Governor.*	..	..	..	..	..	..	*12,507*	..
(iv) *Allowances and cost of passages to selected candidates for the I.C.S.*	*24,160*	..	*19,600*	..	*12,360*	..	*693*	..
(v) Contribution to Tropical Diseases Bureau.	..	..	..	..	..	..	..	10,440
(vi) Stores	..	..	..	..	..	..	..	40
(vii) Loss or gain by Exchange	..	..	*−1,541*	−179	..	..	*−1,528*	−227
Total	*1,74,440*	37,840	*2,80,379*	37,713	*2,42,380*	31,080	*3,00,275*	46,353

Grant No. 9 — 27.—ADMINISTRATION OF JUSTICE

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39 Charged	Budget Estimate, 1938-39 Voted	Revised Estimate, 1937-38 Charged	Revised Estimate, 1937-38 Voted	Budget Estimate, 1937-38 Charged	Budget Estimate, 1937-38 Voted	Accounts, 1936-37 Charged	Accounts, 1936-37 Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27-A	*High Court* ..	*4,13,300*	..	*4,11,000*	..	*3,76,600*	..	*2,37,204*	**1,62,403**
27-B	**Law Officers** ..	*53,675*	**1,02,825**	*49,928*	**1,52,072**	*50,225*	**1,51,775**	*24,869*	**1,73,162**
	Judicial Commissioner	..	..	..	..	..	..	..	**2,644**
27-C	**Civil and Sessions Courts**	*1,39,470*	**16,74,330**	*1,30,112*	**16,79,188**	*1,32,651*	**17,19,349**	*1,23,285*	**16,82,182**
27-D	**Criminal Courts** ..	*166*	**2,17,034**	*150*	**2,24,628**	*140*	**2,23,980**	*112*	**2,21,557**
27-E	**Charges in England** ..	*74,000*	**3,200**	*84,535*	**2,387**	*1,05,120*	**11,160**	*86,384*	**1,666**
	Total ..	*6,80,611*	**19,97,389**	*6,75,725*	**20,58,275**	*6,64,736*	**21,06,264**	*4,71,854*	**22,43,614**
		26,78,000		**27,34,000**		**27,71,000**		**27,15,468**	

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT NO. 27-A.—ADMINISTRATION OF JUSTICE—HIGH COURT	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	*1*	*Chief Justice (4,166⅔)* ..	*40,533*	*46,500*	*40,540*	*2,32,187* (for Chief Justice, Puisne Judges and Registrar)
	5	*5*	*Puisne Judges (3,333⅓)* ..	*1,88,999*	*1,77,490*	*1,43,700*	
	1	*1*	*Registrar (1,000—2,250)* ..	*16,517*	*12,220*	*15,160*	
	2	*2*	*Deputy Registrar 1 (650—850) 1 (400—600)* ..	*17,025*	*17,364*	*17,600*	*19,790* (for Deputy Registrar and Editor)
	1	*1*	*Editor, Indian Law Report, Nagpur Series (250)* ..	*3,000*	*3,000*	*3,000*	
			Total ..	*2,66,074*	*2,56,574*	*2,20,000*	*2,51,977*

Units of appropriation	Numbers 1937-38.	Numbers 1938-39.	DETAILED ACCOUNT No. 27-A.—ADMINISTRATION OF JUSTICE—HIGH COURT	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	2,66,074	2,56,574	2,20,000	2,51,977
Pay of Establishment—Charged.	89	89	*Clerks and Translators 2 (250—15—400), 3 (200—10—250), 1 (100—250), 6 (100—200), 13 (60—200), 18 (50—175), 2 (50—150), 44 (30—80).*	87,460	1,01,022	91,006	99,435
	71	71	*Servants 2 (19—$\frac{4}{5}$—35), 16 (15—20), 50 (11—$\frac{1}{5}$—15), 3 (10).*	12,220		12,077	
			Temporary Establishment ..	6,997	6,744	6,744	5,182
			Total ..	1,06,677	1,07,766	1,09,827	1,04,6 7
Allowances, Honoraria, etc.—Charged.			*Cost of passages* ..	..	5,573	3,907	1,030
			Travelling allowances ..	2,500	2,087	4,100	3,093
			Dear District allowance ..	2,232	1,960	2,226	..
			Total ..	4,732	9,620	10,233	4,123
Allowances, Honoraria, etc.—Voted.			Travelling allowance ..	..	..	..	820
			Dear District allowance ..	..	..	..	2,013
			Total ..	..	..	..	2,833
Contingencies—Charged.			*Rent, rates and taxes* ..	3,273	3,100	1,040	894
			Section-writing charges ..	5,500	6,000	6,000	35,163
			Furniture and instruments ..	400	600	600	
			Purchase of books and periodicals ..	13,315	14,000	14,000	
			Purchase of typewriters ..	2,360	700	700	
			Other contingencies ..	10,969	12,640	14,200	
			Total ..	35,817	37,040	36,540	36,057
			Total High Court ..	4,13,300	4,11,000	3,76,600	3,99,607
			Charged. ..	4,13,300	4,11,000	3,76,600	2,37,204
			Voted ..	..	..	..	1,62,403

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 27-B.—ADMINISTRATION OF JUSTICE—LAW OFFICERS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			ENGLISH LAW OFFICERS				
Pay of Officers—Charged.	*1*	*1*	*Advocate-General 1 (2,250)* ..	*27,000*	*24,750*	*24,750*	..
			Total ..	*27,000*	*24,750*	*24,750*	..
			MOFUSSIL ESTABLISHMENT				
Pay of Officers—Voted.	1	..	Government Advocate ..	..	1,000	1,000	12,339
	1	..	Government Pleader ..	..	6,200	7,700	..
			Emergency deduction from salaries ..	..	..	..	−17
			Total ..	..	7,200	8,700	12,322
Pay of Establishment.	12	..	Retaining fees to Public Prosecutors—	..	19,200	19,200	19,450
Allowances, Honoraria, etc.			Travelling Allowance	2,500	3,400	2,500	3,883
			Pleaders' fees paid by Sessions Judges ..	35,000	48,450	51,000	71,307
			Pleaders' fees paid by Deputy Commissioners ..	5,000	5,800	5,000	7,082
			Total ..	42,500	57,650	58,500	82,272
			Countersigned.				
Contingencies ..			Pleaders' fees paid by Sessions Judges ..	12,500	20,000	17,000	18,455
			Pleaders' fees paid by Deputy Commissioners ..	3,500	6,000	5,000	4,243
			Contract.				
			Law charges	2,000	3,200	2,050	2,130
			Total ..	18,000	29,200	24,050	24,832
			Total Mofussil Establishment ..	60,500	1,13,250	1,10,450	1,38,876
			Law Officers—Carried over ..	87,500	1,38,000	1,35,200	1,38,876

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 27-B.—ADMINISTRATION OF JUSTICE—LAW OFFICERS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	87,500	1,38,000	1,35,200	1,38,876
			LEGAL REMEMBRANCER				
Pay of Officers—Charged.	1	*1*	*Legal Remembrancer (1,000—2,250) and special pay (250).*	*26,200*	*25,000*	*25,000*	*23,800*
Pay of Officers—Voted.	1	1	Assistant Legal Remembrancer (650—850) and special pay (200).	12,600	12,600	12,600	12,600
Pay of Establishment.	14	14	Clerks 5 (40—5—50—3—80—2—100), 2 (60—125) 3 (60—175) 1 (150—300), 2 (200—10—300), 1 (250—450)	22,035	21,173	21,300	17,041
	11	11	Servants 9 (11—15), 1 (15—1—20), 1 (19—35) ..	1,995		1,820	
			Total ..	24,030	21,173	23,120	17,041
Allowance, Honoraria, etc.—Charged.			*Travelling Allowance*	*400*	*103*	*400*	*1,011*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	400	142	400	440
			Dear District Allowance	288	229	234	539
			Hill Allowance	324	157	400	
			Total ..	1,012	528	1,034	979
Contingencies—Charged.			*Rates and Taxes*	*150*	*150*	*150*	*115*
Contingencies—Voted.			Tour Charges	50	..	50	5,375
			Books and Periodicals	920	1,000	1,000	
			Furniture and Instruments	1,070	800	800	
			Other Contingencies	5,038	5,305	5,305	
			Total ..	7,078	7,105	7,155	5,375
Establishment charges payable to or recoverable from other Governments, Departments, etc.			*Deduct*—Share of contingent charges debitable to "25.—General Administration—Legislative Assembly".	*—75*	*—75*	*—75*	*—57*
				—2,395	—2,584	—2,584	—1,709
			Total Legal Remembrancer ..	69,000	64,000	66,800	59,155
			Total Law Officers ..	1,56,500	2,02,000	2,02,000	1,98,031
			Charged ..	*53,675*	*49,928*	*50,225*	*24,869*
			Voted ..	1,02,825	1,52,072	1,51,775	1,73,162

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 27-C.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
Pay of Officers—Charged.	5	5	*District and Sessions Judges (1,000—2,250) and Judicial pay 2 (150)*	*1,15,724*	*1,15,230* (for both)	*1,13,160*	*1,11,402*
	2	2	*Subordinate Judges, I. C. S. (600—1,600)* ..	*13,993*		*7,344*	..
			Total ..	*1,29,717*	*1,15,230*	*1,20,504*	*1,11,402*
Pay of Officers—Voted.	4	4	District and Sessions Judges (1,000—2,250) ..	76,956	80,100	70,534	88,056
	34	34	Subordinate Judges, I Class (650—1,200) ..	3,49,937	7,00,870 (for both)	3,27,358	6,91,486 (for both)
	82	82	Subordinate Judges, II Class, 40 (300—650), 42 (150—600).	3,86,889		3,97,712	
			Deduct—Probable Savings ..	—22,000	..	..	..
			Total ..	7,91,782	7,80,970	7,95,604	7,79,542
Pay of Establishment.	674	674	Clerks 9 (200—10—300), 14 (125—5—150), 5 (100—10—200), 31 (75—100), 329 (30—80), 17 (50—65), 164 (30—50), 101 (25—35), 4 (33).	4,69,103	4,64,900	4,89,980	4,62,666
	305	305	Servants 22 (15—½—20), 223 (11—15), 14 (10), 42 (9), 4 (13).	47,229	47,370	47,425	46,452
			Temporary Establishment ..	1,500	2,930	1,500	3,667
			Deduct—Probable Savings	—14,332	..	—16,005	..
			Total ..	5,03,500	5,15,200	5,22,900	5,12,785
Allowances, Honoraria, etc.—Charged.			*Cost of Passages*	*333*	*4,552*	*1,827*	*2,668*
			Travelling Allowance	*2,700*	*2,710*	*4,000*	*3,274*
			Total ..	*3,033*	*7,262*	*5,827*	*5,942*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	18,300	23,000	20,000	27,437
			Dear District Allowance	10,000	10,600	11,400	10,505
			Total ..	28,300	33,600	31,400	37,942
			Carried over ..	14,56,332	14,52,262		4,47,613

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 27-C.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	14,56,332	14,52,262	14,76,235	14,47,613
Contingencies—Charged.			*Rates and taxes*	*6,720*	*7,620*	*6,320*	*5,941*
			Contract contingencies.				
Contingencies—Voted.			Purchase of Books and Periodicals ..	3,700		4,000	
			Service Stamps for Service of Processes ..	10,600		11,000	
			Service Postage and Telegram charges ..	16,600	60,000	18,000	59,237
			Other Contract Contingencies .. .	26,200		30,000	
			Countersigned contingencies.				
			Section-writing charges ..	1,380	1,370	2,000	1,202
			Diet-money and Travelling Expenses of Witnesses	16,600	17,378	17,000	17,938
			Tour charges	280	300	300	..
			Furniture and Instruments	710	800	800	2,547
			Purchase of typewriters	3,900	2,000	4,200	..
			Rents	480	480	480	480
			Compensation for plague huts	930	500	1,000	360
			Other Countersigned Contingencies ..	13,300	14,290	14,400	14,612
			Total ..	94,680	97,118	1,03,180	96,376
			Process-serving Establishment.				
Pay of Establishment.	159	159	Nazirs, Bailiffs and Sale-amins 3 (100—5—125), 8 (75—2½—100), 58 (30—80), 29 (30—50), 61 (25—35).	1,01,970	98,000	1,03,315	98,418
	861	861	Process-servers (12—18)	1,43,266	1,29,000	1,45,481	1,32,139
			Extra peons	3,000	3,300	4,500	2,806
			Deduct— Probable Savings	—12,636	..	—11,000	..
			Total ..	2,35,600	2,30,300	2,42,300	2,33,363
Allowances, Honoraria, etc.			Travelling Allowance	13,000	14,000	15,000	14,293
			Dear District Allowance	7,468	8,000	8,965	7,881
			Total ..	20,468	22,000	23,965	22,174
			Total Civil and Sessions Courts ..	18,13,800	18,09,300	18,52,000	18,05,467
			Charged ..	*139,470*	1,30,112	*1,32,651*	*1,23,285*
			Voted ..	16,74,330	16,79,188	17,19,349	16,82,182

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 27-D.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
				Rs.	Rs.	Rs.	Rs.
			General Establishment				
Allowances, Honoraria, etc.			Rewards	150		150	
			Fees for analysis of blood-stain and other cases ..	9,000	11,000	8,550	12,570
			Fees for examination of questioned documents ..	1,350		1,300	
			Total ..	10,500	11,000	10,000	12,570
			Countersigned Contingencies.				
Contingencies.			Diet-money and Travelling Expenses of Witnesses	1,22,500	1,29,578	1,30,200	1,29,099
			Other Countersigned Contingencies ..	400	300	..	367
			Contract Contingencies	2,300	2,500	2,800	2,607
			Total ..	1,25,200	1,32,378	1,33,000	1,32,073
			Total General Establishment ..	1,35,700	1,43,378	1,43,000	1,44,643
			Judicial Establishment				
			Courts of Honorary Magistrates.				
Pay of Establishment.	114	114	Clerks (30—65) and special pay .	55,320	51,200	55,373	48,932
	103	103	Servants (11—15)	16,684	15,500	15,971	14,526
			Temporary Establishment	1,730	1,800	2,010	1,705
			Deduct—Probable Savings	—5,000	..	—4,334	..
			Total ..	68,734	68,500	69,020	65,163
Allowances, Honoraria, etc.			Honoraria	1,100	..	..	..
			Travelling Allowance	1,150	1,150	837	1,258
			Dear District Allowance	2,300	2,500	2,163	2,273
			Total ..	4,550	3,650	3,000	3,531
Contingencies—Charged.			*Rates and taxes*	*166*	*150*	*140*	*112*
			Countersigned Contingencies.				
Contingencies—Voted.			Rents	843	900	764	715
			Other Countersigned Contingencies ..	1,200	1,500	1,496	1,071
			Losses	..	..	..	340
			Contract Contingencies				
			Service Postage and Telegram Charges ..	6,007	6,700	6,700	6,094
			Other Contract Contingencies				
			Total ..	8,050	9,100	8,960	8,220
			Total Judicial Establishment ..	81,500	81,400	81,120	77,026
			Total Criminal Courts ..	2,17,200	2,24,778	2,24,120	2,21,669
			Charged ..	*166*	*150*	*140*	*112*
			Voted ..	2,17,034	2,24,628	2,23,980	2,21,557

DETAILED ACCOUNT No. 27-E.—ADMINISTRATION OF JUSTICE—CHARGES IN ENGLAND	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Accounts, 1936-37	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*52,000*	..	*60,880*	..	*78,720*	8,760	*67,029*	..
Sterling Overseas pay ..	*22,000*	..	*24,120*	..	*26,400*	..	*19,816*	..
Law charges in connection with appeals ..	..	3,200	..	2,400	..	2,400	..	1,67
Loss or Gain by exchange ..	..	..	*—465*	—13	..	..	*—461*	—
Total ..	*74,000*	3,200	*84,535*	2,387	*1,05,120*	11,160	*86,384*	1,66

Grant No. 10

28.—JAILS AND CONVICT SETTLEMENTS

Detailed Account No.	SUMMARY	Budget Estimate 1938-39 Charged	Budget Estimate 1938-39 Voted	Revised Estimate, 1937-38 Charged	Revised Estimate, 1937-38 Voted	Budget Estimate, 1937-38 Charged	Budget Estimate, 1937-38 Voted	Accounts, 1936-37 Charged	Accounts, 1936-37 Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
28-A	**Jails** ..	*1,07,835*	**6,79,212**	*1,01,362*	**7,01,263**	*1,01,920*	**7,07,202**	*96,722*	**6,88,327**
28-B	**Jail Manufactures** ..	..	**85,233**	..	**1,01,375**	..	**98,878**	..	**1,03,217**
28-C	**Charges in England** ..	*11,720*	..	..	..	..	..	..	**80**
	Total ..	*1,19,555*	**7,64,445**	*1,01,362*	**8,02,638**	*1,01,920*	**8,06,080**	*96,722*	**7,91,624**
		8,84,000		**9,04,000**		**9,08,000**		**8,88,346**	

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			SUPERINTENDENCE				
Pay of Officers—Charged.	1	1	*Inspector-General of Prisons (2,300—2,500)* ..	*39,200*	*29,800*	*39,030*	*29,230*
			Total ..	*39,200*	*29,800*	*39,030*	*29,230*
Pay of Establishment.	12	12	Clerks 1 (250—350), 1 (200—250), 5 (50—175), 5 (30—80).	14,678	16,228	16,228	18,870
	7	7	Servants 1 (19—35), 5 (11—15), 1 (10) ..	1,056	1,068	1,068	
			Total ..	15,734	17,296	17,296	18,870
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*1,500*	*1,500*	*1,500*	*1,608*
			Total ..	*1,500*	*1,500*	*1,500*	*1,608*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	500	500	500	386
			Dear District Allowance	216	216	216	304
			Hill Allowance	220	162	240	
			Total ..	936	878	956	690
			Carried over ..	57,370	49,474	58,782	50,398

Units of appropriation	Numbers. 1937-38	Numbers. 1938-39	DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS—*contd.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37,
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	57,370	49,474	58,782	50,398
			SUPERINTENDENCE				
Contingencies—Charged.			*Rates and taxes*	*200*	*200*	*200*	*90*
Contingencies—Voted.			Furniture and Instruments	550	..	550	3,565 (Furniture and Instruments, Purchase of Books and Periodicals, Other Contingencies)
			Purchase of Books and Periodicals ..	200	300	100	
			Other Contingencies	2,931	3,350	3,350	
			Total ..	3,681	3,650	4,000	3,565
			Total Superintendence ..	61,251	53,324	62,982	54,053
			Charged ..	*40,900*	*31,500*	*40,730*	*30,928*
			Voted ..	20,351	21,824	22,252	23,125
			Jails				
Pay of Officers—Charged.	2	2	*Superintendents—(650—2,000)* ..	*43,175*	*45,450*	*37,500*	*43,843*
			Special pay to Civil Surgeons	*3,300*	*3,129*	*1,800*	*1,752*
			Total ..	*46,475*	*48,579*	*39,300*	*45,595*
Pay of Officers—Voted	4	4	Superintendents 3 (500—700), 1 (300—400) and leave salary.	27,669	28,625	30,200	27,499
			Special pay to Civil Surgeons	6,060	6,231	7,560	7,582
			Total ..	33,729	34,856	37,760	35,081
Pay of Establishment.	76	76	Jailors, Deputy and Assistant Jailors, Assistant Superintendent, 2 (300—350), 3 (250—350), 15 (120—250), 3 (100—150), 1 (100—200), 51 (50—100), 1 (35—50).	1,04,500	1,03,542	1,07,700	1,07,896
	7	6	Teachers, 1 (50—100), 5 (40—60) ..	4,200	3,965	4,100	4,318
	2	2	Matrons (70—100)	2,000	1,50,518 (Matrons and Warders)	2,100	1,54,501 (Matrons and Warders)
	586	586	Warders 4 (42), 79 (22—32), 503 (18—22) ..	1,50,000		1,47,638	
			Extra and temporary guards	4,000	4,040	4,560	4,149
			Medical Establishment.				
	23	23	Assistant Medical Officers (60—150) ..	18,800	19,259	18,800	13,453
	5	6	Servants (20—45) ..	2,000	2,069	2,000	952
			Total ..	2,85,500	2,83,393	2,86,898	2,85,269
Allowances, Honoraria, etc.			Travelling Allowance	5,500	6,163	5,870	6,546
			Compensatory Allowance to Assistant Medical Officers.	5,500	5,040	5,360	14,248 (Compensatory Allowance, Dear District Allowance, Rewards)
			Dear District Allowance	6,532	8,094	6,532	
			Rewards	960	1,034	970	
			Total ..	18,492	20,331	18,732	20,794
			Carried over ..	3,84,196	3,87,159	3,82,690	3,86,739

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 28-A.—JAILS AND CONVICT SETTLEMENTS—JAILS—*concld.*	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
			Brought forward ..	3,84,196	3,87,159	3,82,690	3,86,739
			Countersigned Contingencies.				
Contingencies—Charged.			*Rates and taxes*	*20,460*	*21,283*	*21,890*	*20,199*
Contingencies—Voted.			Extraordinary charges for live-stock, tools and plant	4,800	5,503	5,600	4,827
			Dietary charges	1,57,000	1,79,814	1,72,600	1,56,024
			Hospital charges	16,000	14,094	15,340	18,993
			Clothing and bedding	32,000	37,097	39,500	30,629
			Sanitation charges	5,000	4,799	3,450	6,903
			Charges for moving prisoners	18,000	14,481	20,800	18,710
			Other Countersigned Contingencies ..	48,000	43,737	45,550	47,044
			Contract Contingeneies	3,500	3,195	3,800	3,486
			Total ..	2,84,300	3,02,720	3,06,640	2,86,616
			Total Jails ..	6,88,956	7,11,162	7,11,220	6,93,554
			Charged ..	*66,935*	*69,862*	*61,190*	*65,794*
			Voted ..	6,22,021	6,41,300	6,50,030	6,27,760
			LOCK-UPS				
Pay of Officers..			Special Pay to Assistant Surgeons ..	120	120	120	110
			Total ..	120	120	120	110
Pay of Establishment.			Allowance to Medical Assistants	60	120	60	60
			Special pay to clerks	60		60	
			Total ..	120	120	120	60
			Countersigned Contingencies.				
Contingencies ..			Pay of menials	900	947	900	759
			Other Contingencies	35,700	36,952	33,780	36,513
			Total ..	36,600	37,899	34,680	37,272
			Total Lock-ups—Voted ..	36,840	38,139	34,920	37,442
			Grand Total—Jails ..	7,87,047	8,02,625	8,09,122	7,85,049
			Charged ..	*1,07,835*	*1,01,362*	*1,01,920*	*96,722*
			Voted ..	6,79,212	7,01,263	7,07,202	6,88,327

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 28-B.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	8	8	Deputy Superintendents of Factories, Tent Masters carpenters, etc., 1 (300—400), 1 (250—350), 1 (75—125), 1 (50—70), 1 (30—50), 1 (50—75), 1 (40—60), 1 (40—50) and special pay (150).	15,600	14,719	15,250	14,303
			Total ..	15,600	14,719	15,250	14,303
Allowances, Honoraria, etc.			Travelling Allowance	200	200	200	114
			Dear District Allowance	18	18	18	11
			Total ..	218	218	218	125
			Countersigned Contingencies				
Contingencies ..			Purchase of raw materials	66,000	82,393	80,000	82,636
			Other Countersigned Contingencies ..	4,500	5,120	4,500	7,841
			Quinine manufacturing charges	1,100	1,100	1,100	612
			Contract Contingencies	315	325	310	200
			Total ..	71,915	88,938	85,910	91,289
Establishment charges payable to or recoverable from other Governments, Departments, etc.			*Deduct*—Recoveries from the Public Health Department of the cost of manufacturing quinine tablets.	—2,500	—2,500	—2,500	—2,500
			Total Jail Manufactures (Voted) ..	85,233	1,01,375	98,878	1,03,217

DETAILED ACCOUNT No. 28-C.—CHARGES IN ENGLAND	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*11,720*	..	..	..	..	..	..	..
Contribution to the Bureau of Hygiene and Tropical diseases.	..	..	..	..	..	..	..	80
Total ..	*11,720*	..	..	..	..	..	..	80

Grant No. 11*

29.—POLICE

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
29-A	**Superintendence** ..	*88,950*	**51,690**	*86,943*	**52,572**	*88,750*	**55,052**	*87,893*	**55,414**
29-B	**District Executive Force**	*3,70,715*	**46,04,695**	*3,77,266*	**47,54,931**	*4,03,929*	**47,50,620**	*3,86,770*	**47,54,488**
29-C	**Police Training Schools**	*14,643*	**1,08,368**	*13,839*	**1,15,314**	*14,965*	**1,07,904**	*13,999*	**79,876**
29-D	**Railway Police** ..	*37,363*	**3,13,822**	*28,207*	**3,12,892**	*34,757*	**3,14,755**	*31,959*	**3,17,795**
29-E	**Criminal Investigation Department.**	*37,567*	**1,29,387**	*42,165*	**1,31,517**	*38,600*	**1,36,788**	*38,398*	**136,8 15**
29-F	**Charges in England** ..	*1,99,800*	..	*1,87,967*	**2,387**	*1,94,520*	**2,360**	*1,98,639*	**4,752**
	Total ..	*7,49,038*	**52,07,962**	*7,36,387*	**53,69,613**	*7,75,521*	**53,67,479**	*7,57,658*	**53,49,140**
		59,57,000		**61,06,000**		**61,43,000**		**61,06,798**	

Units of appropriation.	Numbers. 1937-38	Numbers. 1938-39	DETAILED ACCOUNT No. 29-A.—POLICE—SUPERINTENDENCE	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	*Inspector-General (2,250—125—2,750)* ..	*33,000*	*80,543*	*33,000*	*81,584*
	2	2	*Deputy Inspectors-General (1,750—100—2,150)* ..	*50,950*		*49,550*	
			Total ..	*83,950*	*80,543*	*82,550*	*81,584*
Pay of Establishment.	22	22	Clerks 1 (200—10—300), 1 (200—10—250), 2 (150—10—200), 10 (50—5—125—10—175), 1 (75—5—175), 7 (30—2—40—2-8-0—65—3—80).	33,525	43,413	36,467	44,633
	25	25	Servants 1 (19—35), 1 (15—½—20), 22 (11—½—15), 1 (10).	4.065		3,977	
	20	20	Constabulary 12 (16—20), 2 (18—22), 1 (24), 1 (28), 3 (32), 1 (35),	5,300		5,328	
			Total ..	42,890	43,413	45,772	44,633
Allowances, Honoraria—Charged.			*Uniform and charger allowance*	..	*1,200*	*1,200*	..
			Cost of Passages	..	..	..	*960*
			Travelling Allowance	*5,000*	*5,200*	*5,000*	*5,349*
			Total ..	*5,000*	*6,400*	*6,200*	*6,309*
			Carried over ..	1,31,840	1,30,356	1,34,522	*1,32,526*

*This grant includes also charges on account of Motor Vehicles Taxation Act.

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 29-A.—POLICE—SUPERINTENDENCE—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,31,840	1,30,356	1,34,522	1,32,526
			SUPERINTENDENCE—*concld.*				
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	1,800	1,800	1,600	2,348
			Dear District Allowance	1,000	1,209	1,092	1,294
			Hill Allowance			438	
			Total ..	2,800	3,009	3,130	3,642
Contingencies ..			Purchase of Typewriters	..	..	..	.
			Furniture and Instruments	500	6,150	550	7,139
			Books and Periodicals	500		100	
			Other Contingencies	5,000		5,500	
			Total ..	6,000	6,150	6,150	7,139
			Total Superintendence ..	1,40,640	1,39,515	1,43,802	1,43,307
			Charged ..	*88,950*	*86,943*	*88,750*	*87,893*
			Voted ..	51,690	52,572	55,052	55,414
			DETAILED ACCOUNT No. 29-B.—POLICE—DISTRICT EXECUTIVE FORCE				
			District Police				
Pay of Officers—Charged.	17	17	*District Superintendents (650—1,450)* ..	*2,28,592*	*2,29,220*	*2,45,365*	*2,38,427*
	13	13	*Assistant District Superintendents (350—700) and special pay.*	*65,163*	*55,586*	*73,657*	*60,191*
			Total ..	*2,93,755*	*2,84,806*	*3,19,022*	*2,98,618*
Pay of Officers—Voted.	2	2	District Superintendents (650—1,450) ..	20,400	24,059	18,525	24,536
	17	17	Deputy Superintendents 2 (800) and 15 (200—700)	85,245	89,615	89,717	86,688
			Total ..	1,05,645	1,13,674	1,08,242	1,11,224
			Carried over ..	3,99,400	3,98,480	4,27,264	4,09,842

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 29-B.—POLICE—DISTRICT EXECUTIVE FORCE—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	3,99,400	3,98,480	4,27,2 4	4,09,842
			Police Force.				
Pay of Establishment	793	793	Executive Subordinates 650 (65 to 140), 25 (150 to 200), 118 (150 to 300) and allowances.	11,51,714	11,08,200	11,29,330	10,74,394
	10,003	10,003	Constabulary 110 (8), 4,757 (16—20), 3,483 (18—22), 146 (24), 128 (28), 114 (32), 760 (30), 389 (35), 111 (42) and allowances.	25,51,334	24,52,619	25,55,670	24,80,423
	63	63	Mounted Constabulary 58 (16—20), 5 (24—32) ..	14,430	14.181	2,000	13,957
			Deduct—Probable Savings	—1,27,478	..	—90,000	..
			Total Police Force ..	35,90,000	35,75,000	35,97,000	35,68,774
			Office Establishment.				
	178	178	Clerks 137 (30 to 80), 8 (75—5—100), 3 (90—5—110), 13 (100—5—125), 9 (100—5—130), 8 (120—5—150).	1,54,638	1,46,450	1,54,432	1,47,804
	19	19	Servants 19 (15—½—20)	4,343	4,276	4,359	4,152
			Deduct—Probable Savings	—2,481	..	—2,291	..
			Total Office Establishment ..	1,56,500	1,50,726	1,56,500	1,51,956
			Medical Establishment.				
	19	19	Assistant Medical Officer (60—150) ..	10,510	11,116	9,585	10,347
			Allowance to Medical Assistants ..	1,890	1,091	1,890	357
	19	19	Servants (15—45) ..	9,000	7,972	8,560	8,593
			Deduct—Probable Savings ..		..	—35	..
			Total ..	21,400	20,179	20,000	19,297
			Total Pay of Establishment ..	37,67,900	37,45,905	37,73,500	37,40,027
Allowances, Honoraria, etc.—Charged.			*Cost of Passages*	*3,360*	*18,655*	*15,707*	*16,143*
			Travelling Allowance	*26,000*	*28,000*	*28,000*	*27,645*
			Grants for the maintenance of uniform and charger—Charged.	*3,600*	*1,800*	*1,200*	*2,800*
			Total ..	*32,960*	*48,455*	*44,907*	*46,588*
			Carried over ..	42,00,260	41,92,840	42,45,671	41,96,457

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 29-B.—POLICE—DISTRICT EXECUTIVE FORCE—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	42,00,260	41,92,840	42,45,671	41,96,457
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	2,10,000	3,10,000	3,00,000	3,07,118
			Cost of Railway warrants	73,000	78,000	78,000	73,051
			Grants for the maintenance of uniform and charger ..	3,600	1,600	1,600	3,594
			Dear District Allowance	1,05,460	1,32,697 (combined)	1,23,788	1,53,836 (combined)
			House-rent and other Allowances	4,253		4,639	
			Allowance to the recipients of the King's Police Medal or the Bar thereto.	1,260	1,473	1,380	1,380
			Allowance to the recipients of the Indian Police Medal.	675	651	795	832
			Special rewards	8,100	8,100	8,100	8,219
			Rewards for good shooting	2,484	2,200	2,200	2,484
			Honoraria	1,800	1,824	1,224	1,809
			Deduct—Probable Savings	..	..	—11,000	..
			Total ..	4,10,632	5,36,545	5,10,726	5,52,323
Contingencies—Charged.			*Rates and Taxes—Charged*	*44,000*	*44,005*	*40,000*	*41,564*
			Countersigned Contingencies.				
Contingencies—Voted.			Hospital charges ..	16,000	16,000	16,000	15,613
			Purchase of Arms, Ammunition and Ordnance Stores.	22,000	26,000	26,000	22,818
			Grants to Lines Fund	5,000	5,646	5,000	4,293
			Purchase of Tents	8,000	8,300	8,300	590
			Purchase of Furniture and Instruments ..	700	700	700	1,559
			Purchase of typewriters	960	993	960	190
			Tour charges	12,200	12,200	12,200	12,511
			Rents ..	5,100	3,800	3,800	4,692
			Carried over ..	69,960	73,639	72,960	62,266

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 29-B.—POLICE—DISTRICT EXECUTIVE FORCE—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	69,960	73,639	72,960	62,266
Contingencies—Voted—concld.			*Countersigned Contingencies*—concld.				
			Other Contingencies	59,530	62,000	62,000	66,160
			Special Rewards to informers (to non-officials) ..	5,500	5,290	5,200	5,439
			Petty Construction and Repairs	17,000	19,000	19,000	16,722
			Clothing, Kit and Accoutrements ..	1,00,000	1,33,000	1,33,000	1,33,133
			Allowance to the recipients of the King's Police Medal or the Bar thereto.	1,860	1,640	1,560	1,362
			Allowance to the recipients of the Indian Police Medal.	150	202	150	159
			Contract Contingencies.				
			Conveyance of Police Clothing, Kit and Accoutrements.	2,540		2,000	
			Conveyance Charges of Arms and Ammunition ..	570		560	
			Service Postage and Telegram Charges ..	44,900	64,000	45,050	65,236
			Purchase of Books and Periodicals ..	890		1,160	
			Other Contract Contingencies	17,300		15,230	
			Total Contingencies ..	3,20,200	3,58,771	3,57,870	3,50,477
Grants-in-aid ..			Grants to mission and private hospitals for medical aid to police staff.	318	313	282	282
			Total District Police ..	49,75,410	51,32,474	51,54,549	51,41,103
			Charged ..	*3,70,715*	*3,77,266*	*4,03,929*	*3,86,770*
			Voted ..	46,04,695	47,55,208	47,50,620	47,54,333
			Other Police				
			Police supplied to private Companies and persons.				
Pay of Establishment.			Pay of Establishment ..	4,128	3,912	5,280	5,574
Allowances, Honoraria, etc.			Dear District and other allowances ..	426	406	552	609
			Total ..	4,554	4,318	5,832	6,183
Establishment charges recoverable from other Governments' Department, etc.			*Deduct*—Contributions ..	−4,554	−4,595	−5,832	−6,028
			Net Total Other Police ..	..	−277	..	+155
			Total District Executive Force ..	49,75,410	51,32,197	51,54,549	51,41,258
			Charged ..	*3,70,715*	*3,77,266*	*4,03,929*	*3,86,770*
			Voted ..	46,04,695	47,54,931	47,50,620	47,54,488

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 29-C.—POLICE—POLICE TRAINING SCHOOLS	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Training College, Saugor				
Pay of Officers—Charged.	1	1	*Principal(650—1,450) and special pay (100)* ..	*13,800*	*12,614*	*13,798*	*13,058*
			Total ..	*13,800*	*12,614*	*13,798*	*13,058*
Pay of Establishment.	59	59	Executive Subordinates 56 (65 to 140) and 3 (150 to 300).	32,035	30,458	32,426	29,770
	14	14	Constabulary 9 (16—20), 1 (24), 4 (32) and special pay.	4,020	4,054	4,188	4,034
	1	1	Clerk (100—5—130)	1,560		1,560	
	1	1	Teacher (70—4—150)	1,110	3,396	1,060	2,695
	1	1	Servant (20)	240		240	
			Deduct—Probable Savings	—2,065	..	−3,474	..
			Total ..	36,900	37,908	36,000	36,499
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*150*	*613*	*150*	*332*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	1,130	1,300	1,116	970
			Rewards	70	20	20	..
			Allowance to the recipients of King's Police Medal	..	45	180	180
			Dear District Allowance	..	..	..	96
			Total ..	1,200	1,365	1,316	1,246
Contingencies—charged.			*Rates and Taxes—Charged* ..	457	457	457	457
Contingencies—Voted.			*Countersigned Contingencies.*				
			Petty Construction and Repairs	750		1,100	
			Purchase of Arms and Ammunition ..	98		98	
			Grants to lines fund	25	6,347		6,950
			Rents	588		552	
			Other Contingencies	4,508		4,505	
			Contract Contingencies				
			Purchase of Books and Periodicals ..	650	500	500	1,850
			Other Contract Contingencies	1,246	1,318	606	
			Total ..	7,865	8,165	7,361	8,770
Charges recoverable from other administrations.			*Deduct*—Cost of training of Indian States students	..	..	..	—6,600
			Total Training College, Saugor ..	60,372	61,122	59,082	53,762
			Charged ..	*14,407*	*13,684*	*14,405*	*13,847*
			Voted ..	45,965	47,438	44,677	39,915

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 29-C.—POLICE—POLICE TRAINING SCHOOLS—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Police Constables' Training Schools				
Pay of Officers—Voted.	2	2	Superintendents (200—700) and special pay (100).	13,670	13,285	13,430	7,489
			Total ..	13,670	13,285	13,430	7,489
Pay of Establishment.	11	11	Executive Subordinates 2 (150—300), 9 (65—140)..	18,154	17,974	17,996	10,661
	32	32	Constabulary 2 (42), 2 (32), 4 (28), 4 (24), 16 (18 to 22), 4 (16 to 20) and special pay.	10,408	9,731	10,528	5,040
	2	2	Clerks 2 (100—5—130) ..	3,045	3,564	1,416	1,887 (Clerks and Teacher)
	1	1	Teacher (70—4—150) ..	1,012	350	1,310	
	6	6	Servants 4 (15), 2 (11) .	1,497	1,438	1,448	756
			Allowance to Assistant Medical Officers ..	240	252	120	120
			Total ..	34,356	33,309	32,818	18,464
Allowances, Honoraria, etc.			Travelling Allowance	2,500	3,681	1,190	1,033
			Dear District Allowance	1,454	1,449	1,554	1,440
			Total ..	3,954	5,130	2,744	2,473
Contingencies—Charged.			*Rates and taxes—Charged*	*236*	*155*	*560*	*152*
Contingencies—Voted.			*Countersigned Contingencies.*				
			Purchase of furniture	400	11,900 (Countersigned Contingencies)	350	14
			Purchase of Arms and Ammunition ..	84		4,100	4,042
			Grants to Lines Fund ..	350		300	..
			Other Contingencies	4,789		4,685	5,546
			Contract Contingencies.				
			Purchase of Books and Periodicals ..	800	4,252 (Contract Contingencies)	800	1,933 (Contract Contingencies)
			Other Contract Contingencies	4,000		4,000	
			Total ...	10,423	16,152	14,235	11,535
			Total Police Constables' Training Schools ..	62,639	68,031	63,787	40,113
			Grand Total Police Training Schools ..	1,23,011	1,29,153	1,22,869	93,875
			Charged ..	*14,643*	*13,839*	*14,965*	*13,999*
			Voted ..	1,08,368	1,15,314	1,07,904	79,876

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 29-D.—POLICE—RAILWAY POLICE	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
Pay of Officers—Charged.	3	3	*District Superintendents 2 (650—1,450) and Asst. Dist. Supdt. 1 (350—700) and special pay 2 (150) and 1 (100).*	*32,658*	*25,070*	*32,200*	*29,755*
			Total ..	*32,658*	*25,070*	*32,200*	*29,755*
Pay of Establishment.	48	48	Executive Subordinates 35 (65—140), 5 (150—5—200), 8 (150 to 300).	78,059	71,411	77,301	72,461
	477	477	Constabulary 8 (8), 61 (16—20), 322 (18—22), 1 (24), 1 (28), 39 (30), 1 (32), 29 (35), 15 (42).	1,28,771	1,27,181	1,28,348	1,27,286
	16	16	Clerks 12 (30—80), 2 (75—5—100), 1 (100—5—130), 1 (120—5—150).	14,194	13,923	13,824	13,593
	2	2	Servants (15—½—20)	468		459	
			Deduct—Probable Savings	—6,492	..	—4,932	..
			Total ..	2,15,000	2,12,515	2,15,000	2,13,340
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*1,800*	*2,000*	*2,000*	*1,671*
			Cost of Passages	*2,080*	..	..	..
			Total ..	*3,880*	*2,000*	*2,000*	*1,6 7*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	17,525	19,500	20,000	18,497
			House-rent Allowance	240	7,183	240	7,334
			Dear District Allowance	2,848		3,950	
			Allowance to the recipients of the King's Police Medal or the Bar thereto.	180		180	
			Rewards	475		475	
			Allowance for the upkeep of uniform ..	2,160		2,040	
			Honoraria	72		48	
			Deduct—Probable Savings	..	..	—433	
			Total ..	23,500	26,683	26,500	25,831
			Carried over ..	2,75,038	2,66,268	2,75,700	2,70,597

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 29-D.—POLICE—RAILWAY POLICE—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	2,75,038	2,66,268	2,75,700	2,70,597
Contingencies—Charged.			*Rates and Taxes*	*825*	*1,137*	*557*	*533*
Contingencies—Voted.			*Countersigned Contingencies.*				
			Purchase of arms and ammunition ..	995		1,000	..
			Tour charges ..	105		80	
			Special rewards to informers ..	130		110	
			Rent of quarters to Policemen	55,100	71,991	55,398	77,059
			Clothing, Kit and Accoutrements and cellaneous	14,892		12,878	
			Other Contingencies .. .	2,500		2,089	
			Contract Contingencies.				
			Purchase of Books	50	1,700	130	1,565
			Other Contract Contingencies	1,550		1,570	
			Total ..	75,322	73,691	73,255	78,624
			Losses ..	..	3	..	..
			Total Railway Police ..	3,51,185	3,41,099	3,49,512	3,49,754
			Charged ..	*37,363*	*28,207*	*34,757*	*31,959*
			Voted ..	3,13,822	3,12,892	3,14,755	3,17,795
Pay of Officers—Charged.			DETAILED ACCOUNT No. 29-E.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT				
	2	2	*Deputy Inspector-General, C. I. D., and Assistant to the Deputy Inspector-General, 1 (1,750—100—2,150), 1 (650—1,450) and special pay to Assistant 1 (200).*	*36,514*	*41,345*	*38,200*	*37,322*
			Total ..	*36,514*	*41,345*	*38,200*	*37,322*
Pay of Officers—Voted.	1	1	Deputy Superintendent 1 (200—700) and special pay (75).	10,500	10,659	7,834	7,594
			Total ..	10,500	10,659	7,834	7,594
			Police Force.				
Pay of Establishment.	24	24	Executive Subordinates 10 (65—140), 14 (150—300) and special pay.	62,340	60,777	63,331	63,715
	23	23	Constabulary 14 (16—20), 8 (18—22), 1 (35) and special pay.	5,988	5,808	6,000	5,898
			Total ..	68,328	66,585	69,331	69,613
			Carried over ..	1,15,342	1,18,589	1,15,365	1,14,529

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 29-E.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,15,342	1,18,589	1,15,365	1,14,529
			Office Establishment.				
	26	26	Clerks 1 (30—80), 8 (35—80), 8 (50—175), 1 (80—175), 3 (80—200), 1 (125—175), 1 (200—300), 2 (200—300), 1 (250—400).	37,145	37,016	43,772	42,080
	1	1	Servant (19—35)	420		420	
			Deduct—Probable Savings	—2,000	..	—1,523	..
			Total ..	35,565	37,016	42,669	42,080
Allowances, Honoraria, etc.—Charged.			*Cost of Passages*	*653*	..	..	*400*
			Travelling Allowance	*400*	*820*	*400*	*676*
			Total ..	*1,053*	*820*	*400*	*1,076*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	6,650	8,000	8,000	7,258
			Dear District Allowance	954	889	954	916
			Grants for maintenance of uniform and charges ..	..	..	400	..
			Allowance to the recipients of the King's Police Medal or the Bar thereto	300	300	300	300
			Allowance to the recipients of the Indian Police Medal.	90	68	..	..
			Total ..	7,994	9,257	9,654	8,474
Contingencies ..			Furniture and Instruments	700	8,000	200	9,054
			Other Contingencies	500		7,000	
			Books and Periodicals	5,600		100	
			Purchase of typewritor ..	200			
			Total ..	7,000	8,000	7,300	9,054
			Total Criminal Investigation Department ..	1,66,954	1,73,682	1,75,388	1,75,213
			Charged ..	*37,567*	*42,165*	*38,600*	*38,398*
			Voted ..	1,29,387	1,31,517	1,36,788	1,36, 15

DETAILED ACCOUNT No. 29-F.—POLICE—CHARGES IN ENGLAND	Budget estimate, 1938-39.		Revised estimate, 1937-38.		Budget estimate, 1937-38.		Accounts, 1936-37.	
	Charged. Rs.	Voted. Rs.	*Charged.* Rs.	Voted. Rs.	*Charged.* Rs.	Voted. Rs.	*Charged.* Rs.	Voted. Rs.
Leave and deputation salaries ..	*1,27,800*	..	*1,17,000*	2,400	*1,09,960*	2,360	*1,25,133*	4,777
Sterling Overseas pay ..	*72,000*	..	*72,000*	..	*84,000*	..	*73,628*	..
Recruitment in England ..	..	..	..	..	*560*	..	*960*	..
Gain by exchange ..	..	..	*—1,033*	—13	..	..	*—1,082*	—25
Total ..	*1,99,800*	..	*1,87,967*	2,387	*1,94,520*	2,360	*1,98,639*	4,752

*36.—SCIENTIFIC DEPARTMENTS

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36-A	Hydro-Electric Survey.	..	..	..	8,150	..	10,000	..	..
36-B	Provincial Museums ..	*125*	14,375	*122*	15,648	*75*	15,850	*75*	13,329
	Charges in England—Stores.	..	..	..	80	..	75	..	293
	Loss or Gain by Exchange	..	—	..	..	..	..	..	—2
	Total ..	*125*	14,375	*122*	23,878	*75*	25,925	*75*	13,620
		14,500		24,000		26,000		13,695	

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 36-A.—HYDRO-ELECTRIC SURVEY	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Voted.				
Pay of Officers—			Pay of Officers ..	..	6,000	8,000	..
Pay of Establishment.			Pay of Establishment ..	..	150	..	..
Allowances, Honoraria, etc.			Travelling Allowances ..	..	2,000	2,000	..
			Total (Voted) ..	..	8,150	10,000	..
			DETAILED ACCOUNT No. 36-B.—PROVINCIAL MUSEUMS—CENTRAL MUSEUM AT NAGPUR				
Pay of Officers — Voted.	1	1	Curator (200—15—500)	2,430	3,000	3,000	3,611
			Total ..	2,430	3,000	3,000	3,611
Pay of Establishment.	1	1	Coin Expert (100—10—200)	2,400	2,472	2,400	6,210
	1	1	Clerk (30—80)	1,000	837	1,065	
	15	15	Servants 1 (30—65), 1 (25), 13 (10—15) ..	3,069	3,000	3,034	
			Total ..	6,469	6,309	6,499	6,210
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	400	825	825	512
			Dear District Allowance	270	498	510	261
			Total ..	670	1,323	1,335	773
			Countersigned Contingencies.				
Contingencies—Charged			*Rates and taxes*	*125*	*122*	*75*	*75*
Contingencies—Voted.			Purchase of furniture	2,000	2,000	2,000	2,735
			Other Contingencies	2,806	3,016	3,016	
			Total ..	4,806	5,016	5,016	2,735
			Total Museums ..	14,500	15,770	15,925	13,404
			Charged ..	*125*	*122*	75	*75*
			Voted ..	14,375	15,648	15,850	13,329

*The grant for this head is included in the grant for " Industries "—Page 154.

Grant No. 12

37.—EDUCATION

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39 Charged Rs.	Budget Estimate, 1938-39 Voted. Rs.	Revised Estimate, 1937-38 Charged Rs.	Revised Estimate, 1937-38 Voted. Rs.	Budget Estimate, 1937-38 Charged Rs.	Budget Estimate, 1937-38 Voted. Rs.	Accounts, 1936-37 Charged Rs.	Accounts, 1936-37 Voted. Rs.
	A.—University—								
	Grants to Nagpur University.	..	**45,814**	..	**45,580**	..	**45,580**	..	**45,492**
37-A(*a*)	**Government Arts Colleges.**	*47,321*	**5,78,449**	*93,220*	**5,49,060**	*99,955*	**5,54,128**	*91,742*	**5,35,873**
37-A(*b*)	**Grants to Non-Government Arts Colleges.**	..	**33,469**	..	**26,595**	..	**27,589**	..	**23,584**
37-A(*c*)	**Government Professional Colleges.**	*7,277*	**69,751**	*15,240*	**81,160**	*16,118*	**80,131**	*14,296*	**82,503**
	Total University ..	*54,598*	**7,27,483**	*1,08,460*	**7,02,395**	*1,16,073*	**7,07,428**	*1,06,038*	**6,87,452**
	B.—Secondary—								
37-B (*d*)	**Government Secondary Schools.**	*12,409*	**10,77,843**	*12,410*	**10,77,470**	*12,685*	**10,91,283**	*12,614*	**10,74,226**
37-B (*e*)	**Direct Grants to Non-Government Secondary Schools.**	..	**3,53,602**	..	**3,56,028**	..	**3,64,447**	..	**3,01,408**
37-B (*f*)	**Grants to Local Bodies for Secondary Education.**	..	**1,32,804**	..	**1,31,300**	..	**1,36,647**	..	**1,32,894**
	Total Secondary ..	*12,409*	**15,64,249**	*12,410*	**15,64,798**	*12,685*	**15,92,377**	*12,614*	**15,08,528**
	Carried over ..	*67,007*	**22,91,732**	*1,20,870*	**22,67,193**	*1,28,758*	**22,99,805**	*1,18,652*	**21,95,980**

37.—EDUCATION—*contd.*

Detailed Account No.	SUMMARY—*contd.*	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
		Charged Rs.	Voted. Rs.	Charged Rs.	Voted. Rs.	Charged Rs.	Voted. Rs.	Charged Rs.	Voted Rs.
	Brought forward ..	*67,007*	**22,91,732**	*1,20,870*	**22,67,193**	*1,28,758*	**22,99,805**	*1,18,652*	**21,95,980**
	C.—Primary—								
37-C (*g*)	**Government Primary Schools.**	*3,247*	**5,40,055**	*3,590*	**3,37,446**	*2,810*	**3,32,655**	*3,230*	**3,28,107**
37-C (*h*)	**Direct Grants to Non-Government Primary Schools.**	..	**68,558**	..	**66,522**	..	**70,717**	..	**61,022**
37-C (*i*)	**Grants to Local Bodies for Primary Education.**	..	**16,43,585**	..	**14,83,788**	..	**15,05,295**	..	**13,18,918**
	Total Primary ..	*3,247*	**22,52,198**	*3,590*	**18,87,756**	*2,810*	**19,08,667**	*3,230*	**17,08,047**
	D.—Special—								
37-D (*j*)	**Government Special Schools.**	*3,674*	**4,00,468**	*3,580*	**4,06,990**	*3,588*	**4,20,844**	*3,584*	**4,04,643**
37-D (*k*)	**Direct Grants to Non-Government Special Schools.**	..	**8,906**	..	**6,465**	..	**7,967**	..	**7,467**
	Total Special ..	*3,674*	**4,09,374**	*3,580*	**4,13,455**	*3,588*	**4,28,811**	*3,584*	**4,12,110**
	E.—General—								
37-E (*l*)	**Direction** ..	*29,341*	**85,552**	*40,370*	**85,952**	*28,041*	**79,663**	*26,635*	**63,989**
37-E (*m*)	**Inspection** ..	*21,129*	**3,82,944**	*29,250*	**3,75,370**	*28,921*	**3,86,282**	*45,000*	**3,79,975**
37-E (*n*)	**Scholarships** ..	..	**9,700**	..	**73,390**	..	**78,788**	..	**73,922**
37-E (*o*)	**Miscellaneous** ..	*500*	**2,11,382**	*470*	**1,46,894**	*500*	**1,49,726**	*133*	**1,29,488**
	Total General ..	*50,970*	**7,59,378**	*70,090*	**6,81,606**	*57,452*	**6,94,459**	*71,768*	**6,47,374**
37-F (*p*)	**Charges in England** ..	*96,920*	**8,840**	*45,232*	**16,628**	*61,080*	**7,560**	*78,704*	**15,158**
	Deduct—**Amount transferred from the Provincial fund for economic development and improvement of rural areas.**	..	**—1,57,340**	..	..	..	..	..	..
	Grand Total ..	*2,21,818*	**55,64,182**	*2,43,362*	**52,66,638**	*2,53,698*	**53,39,302**	*2,75,938*	**49,78,669**
		57,86,000		**55,10,000**		**55,93,000**		**52,54,607**	

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 37-A (*a*).—EDUCATION UNIVERSITY—GOVERNMENT ARTS COLLEGES	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	3	3	*Principals 1 (400—1,250), 1 (1,250—1,500) and 1 (1,550—1,750) and special pay 2 (150), 1 (250).*	*30,450*	*69,950*	*77,400*	*88,881* (for both items)
	1	1	*Professor (1,250—1,500)*	*12,871*	*19,500*	*19,385*	
			Total ..	*43,321*	*89,450*	*96,785*	*88,881*
Pay of Officers—Voted.	79	80	Principal, 1 (250—800) and special pay 1 (150). Professors, and Lecturers, 6 (350—1,250), 60 (200—800), 13 (150—5—250)	4,64,685	4,29,820	4,30,258	4,22,991
Pay of Establishment.	16	21	Physical Training Instructors 4 (50—50—2—90), clerks 4 (100—5—150), 12 (30—80) and Taxidermist 1 (40—½—80).	17,951	14,790	15,726	34,786 (for all three items)
	29	29	Servants (10—30)	4,680	20 110 (for Servants and Technical items)	4,682	
	33	33	Technical and Medical Assistants and skilled labour 1 (15), 1 (20), 19 (20—30), 1 (30—40), 1 (35), 4 (35—50), 1 (40—80), 1 (50), 2 (60—140), 1 (65—75), 1 (125).	15,798		15,445	
			Total ..	38,429	34,900	35,853	34,786
			Carried over ..	5,46,435	5,54,170	5,62,896	5,46,658

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 37-A (*a*).—EDUCATION—UNIVERSITY—GOVERNMENT ARTS COLLEGES—*concld.*	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts 1936-37. Rs.
			Brought forward ..	5,46,435	5,54,170	5,62,896	5,46,658
Allowances, Honoraria, etc.—Charged.			*Travelling Allowanc* ..	*100*	*350*	*600*	..
			Cost of Passages	..	..	..	*34*
			Total ..	*100*	*350*	*600*	*34*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	300	570	300	155
			Dear District Allowance	1,008	960	972	1,948
			Allowance to Medical Assistants	1,200	1,050	1,200	
			Total ..	2,508	2,580	2,472	2,103
Contingencies—Charged.			*Rates and taxes—Charged*	*3,900*	*3,420*	*2,570*	*2,827*
Contingencies—Voted.			*Contract Contingencies.*				
			Books and Maps	4,000	4,300	4,300	24,211
			Other Contract Contingencies	25,800	25,000	25,000	
			Countersigned Contingencies.				
			Furniture and Apparatus	24,000	33,120	36,345	51,782
			Customs duty on imported stores ..	1,920	2,400	1,900	
			Other Countersigned Contingencies ..	17,107	16,940	18,000	
			Total ..	72,827	81,760	85,545	75,993
			Total Arts Colleges ..	6,25,770	6,42,280	6,54,083	6,27,615
			Charged ..	*47,321*	*93,220*	*99,955*	*91,742*
			Voted ..	5,78,449	5,49,060	5,54,128	5,35,873

DETAILED ACCOUNT No. 37-A (*b*).—EDUCATION—UNIVERSITY—GRANTS TO NON-GOVERNMENT ARTS COLLEGES

Grants-in-aid ..			Grants for Maintenance	33,219	26,595	27,339	23,584
			Grants to Provident Fund for teachers ..	250	..	250	
			Total ..	33,469	26,595	27,589	23,584

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 37-A (c).—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Training College, Jubbulpore				
Pay of Officers—Charged.	1	1	*Principal (1,250—1,500) and special pay (150)* ..	*5,712*	*14,350*	*15,388*	*13,491*
Pay of Officers—Voted.			Superintendent of Physical Education 1 (200—15—500).	..	..	..	27,449
	4	4	Professors (250—800)	21,938	23,620	22,969	
			Total ..	21,938	23,620	22,969	27,449
Pay of Establishment.	9	9	Masters 1 (250—300), 1 (170—200), 5 (80—175) and 2 (70—150).	16,887	16,870	15,646	20,991
	4	4	Clerks 3 (30 to 80) and 1 (100—150) ..	4,109	3,770	4,248	
	10	10	Servants (10—30)	1,872	1,880	1,908	
			Total ..	22,868	22,520	21,802	20,991
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*100*	*360*	*200*	*111*
			Cost of Passages	*985*	..	..	.
			Total ..	*1,085*	*360*	*200*	*111*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	400	200	150	1,290
			Stipends to pupils	21,260	27,970	32,000	26,596
			Allowance to Medical Assistants	250	230	220	
			Deduct—Probable savings	—3,080	..	—4,037	..
			Total ..	18,830	28,400	28,333	27,886
			Carried over ..	70,433	89,250	88,692	89,928

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 37-C (*g*). —EDUCATION—PRIMARY—GOVERNMENT PRIMARY SCHOOLS	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
Pay of Establishment.	921	939	Masters and Mistresses (at rates varying from Rs. 15 to Rs. 100).	2,64,163	2,51,860	2,58,767	2,45,197
	3	3	Servants (Rs. 11—15)	492	496	492	501
			Deduct—Probable savings	—9,912	..	—9,860	..
			Total ..	2,54,743	2,52,356	2,49,399	2,45,698
Allowances, Honoraria, etc.			Travelling Allowance	800	2,290	800	551
			Allowance to Medical Assistants	1,600	1,930	1,800	
			Dear District Allowance	12,306	10,400	11,706	14,974
			House-rent Allowance	1,236	1,240	1,236	
			Local Allowance	3,300	1,870	3,300	
			Deduct—Probable savings	—2,800		—2,800	
			Total ..	16,442	17,730	16,042	15,525
Contingencies—Charged.			*Rates and taxes—Charged*	*3,247*	*3,590*	*2,810*	*3,230*
Contingencies—Voted.			*Contract Contingencies*				
			Books and Maps	1,871	1,460	1,650	15,674
			Other Contract Contingencies	16,860	14,500	14,500	
			Countersigned Contingencies				
			Furniture and Apparatus	2,480	2,980	3,000	51,210
			Other Countersigned Contingencies ..	47,659	48,420	48,064	
			Total ..	68,870	67,360	67,214	66,884
			Scheme for the Establishment of Vidya Mandirs in Central Provinces and Berar.	2,00,000	..	..	..
			Total Government Primary Schools ..	5,43,302	3,41,036	3,35,465	3,31,337
			Charged ..	*3,247*	*3,590*	*2,810*	*3,230*
			Voted ..	5,40,055	3,37,446	3,32,655	3,28,107
			DETAILED ACCOUNT No. 37-C (*h*).—EDUCATION—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS				
			Grants to Indian Schools.				
Grants-in-aid ..			For maintenance	55,943	47,860	52,948	46,312
			Buildings	..	3,300	3,540	..
			For furniture ..	..	..	..	..
			Grants to provident fund for teachers ..	1,700	1,490	1,500	1,997
			Deduct—Probable savings	—2,387		—1,500	
			Total ..	55,256	52,650	56,488	48,309
			Grants to European Schools				
			Grants for maintenance ..	13,202	13,202	13,559	12,382
			Grants for furniture ..	..	570	570	331
			Grants to provident fund for teachers ..	100	100	100	..
			Total ..	13,302	13,872	14,229	12,713
			Total Grants to Primary Schools ..	68,558	66,522	70,717	61,022

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 37-C (*i*).—EDUCATION—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
Grants-in-aid ..			Maintenance grants to Municipal Schools ..	2,27,715	2,26,525	2,27,160	2,84,531
			Maintenance grants to District Council Schools ..	10,97,942	10,75,525	10,76,985	9,28,409
			Furniture grant to District Council Schools ..	165	..	..	..
			Building grant to District Council School ..	..	423	423	..
			Grants for Compulsory Primary Education ..	2,81,578	1,81,315	2,21,227	1,05,978
			For probable savings and for rounding ..	—19,835		—20,500	
			Total ..	15,87,565	14,83,788	15,05,295	13,18,918
			Expenditure from Provincial Grant for improvement of rural areas, met from ear-marked revenue.				
			Grant to District Councils for the establishment of 3rd and 4th village libraries in Central Provinces and Berar.	31,020	..	..	..
			Grant for the scheme for preventing illiteracy by the institution of continuation schools in Central Provinces and Berar.	25,000	..	..	..
			Total ..	56,020	..	..	..
			Total Grants to Local Bodies for Primary Education.	16,43,585	14,83,788	15,05,295	13,18,918
			DETAILED ACCOUNT No. 37-D (*j*).—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS				
			Engineering School.				
Pay of Officers ..	5	5	Principal 1 (Rs. 500—50—1,000), Lecturers Head of the Mechanical Engineering Department and Workshops Foreman 1 (Rs. 400—800), 1 (Rs. 300—450), 1 (Rs. 250—800), 1 (Rs. 200—500).	20,192	27,160	28,655	25,165
Pay of Establishment.	1	1	Mechanical Demonstrator (Rs. 70—5—130) ..	1,120	1,060	1,060	21,171 (Mechanical Demonstrator, Clerks, Servants and Technical Assistants together)
	5	5	Clerks (Rs. 30—150)	4,859	4,540	5,450	
	5	5	Servants (Rs. 10—25)	908	900	900	
	5	5	Technical Assistants (Rs. 80—300) ..	15,086	15,760	14,871	
			Skilled labour	13,462	14,980	16,832	14,900
			Total ..	35,435	37,240	39,113	36,071
Allowances, Honoraria, etc.			Travelling Allowance	50	50	50	68
			Dear District Allowance	162	160	162	6,245 (Dear District Allowance to Stipends and Scholarships together)
			Allowance to Public Works Department Officers ..	2,400	1,800	2,400	
			Allowance to Medical Assistants	300	90	125	
			Stipends and Scholarships	4,702	4,240	4,720	
			Deduct— Probable savings	—1,000	..	..	..
			Total ..	6,614	6,340	7,457	6,313
			Carried over ..	62,241	70,740	75,225	67,549

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 37-D (*j*).—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS—*contd.*	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
			Brought forward ..	62,241	70,740	75,225	67,549
Contingencies—Charged.			*Rates and taxes—Charged*	*300*	*300*	*300*	*298*
			Contract Contingencies				
Contingencies—Voted.			Books and Maps	200	200	200	5,366
			Other Contract Contingencies	5,099	5,400	5,800	
			Countersigned Contingencies				
			Furniture and Apparatus	1,350	1,200	1,200	4,069
			Other Contingencies	1,669	1,500	1,564	
			Total ..	8,318	8,300	8,764	9,435
			Total Engineering School ..	70,859	79,340	84,289	77,282
			Charged ..	*300*	*300*	*300*	*298*
			Voted ..	70,559	79,040	83,989	76,984
			Training Schools				
Pay of Officers ..	5	5	Superintendents 5 (Rs. 200—500) ..	21,055	20,200	20,155	19,501
Pay of Establishment.	144	149	Masters, Vernacular Teachers and Drill Masters (at rates varying from Rs. 25 to Rs. 300).	1,53,066	1,46,830	1,50,933	1,47,072
	25	25	Servants (Rs. 10—15)	3,766	3,750	3,705	3,897
			Emergency deduction from salaries ..	..	..	..	—58
			Total ..	1,56,832	1,50,580	1,54,638	1,50,911
Allowances, Honoraria, etc.			Travelling Allowance	800	1,050	885	5,972
			House-rent Allowance	..	..	..	498
			Conveyance Allowance	360	480	360	4,019
			Dear District Allowance	1,020	990	990	
			Allowance to Medical Assistants	2,350	2,370	2,400	
			Stipends to students	1,21,481	1,23,580	1,31,044	1,19,401
			Deduct—Probable savings	—3,189	..	—3,098	..
			Total ..	1,22,822	1,28,470	1,32,581	1,29,890
			Total carried over ..	3,00,709	2,99,250	3,07,374	3,00,302

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 37-D (*j*).—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	3,00,709	2,99,250	3,07,374	3,00,3[illegible]2
Contingencies—Charged.			*Rates and Taxes—Charged*	*3,374*	*3,280*	*3,288*	*3,286*
Contingencies—Voted.			*Countersigned Contingencies.*				
			Furniture and Apparatus	2,491	1,680	1,840	17,186 (Furniture and Apparatus, Hostel servants and Other Countersigned Contingencies together)
			Hostel servants	12,676	12,440	12,379	
			Other Countersigned Contingencies ..	4,1[illegible]0	4,740	4,330	
			Contract Contingencies.				
			Books and Maps	1,605	1,340	1,332	10,171 (Books and Maps and Other Contract Contingencies together)
			Other Contract Contingencies	8,248	8,500	9,000	
			Total ..	29,200	28,700	29,481	27,357
			Total Training Schools ..	3,33,283	3,31,230	3,40,143	3,30,945
			Charged ..	*3,374*	*3,280*	*3,288*	*3,286*
			Voted ..	3,29,909	3,27,950	3,36,855	3,27,659
			Grand Total—Government Special Schools ..	4,04,142	4,10,570	4,24,432	4,08,227
			Charged ..	*3,674*	*3,580*	*3,588*	*3,584*
			Voted ..	4,00,468	4,06,990	4,20,844	4,04,643
			DETAILED ACCOUNT No 37-D (*k*).—EDUCATION—SPECIAL—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS				
			Maintenance grants to Indian Schools.				
Grants-in-aid ..			Maintenance grants to Industrial Schools ..	8,856	6,465	7,917	7,467
			Grants to Provident Fund Scheme ..	50	..	50	..
			Total ..	8,906	6,465	7,967	7,467
			DETAILED ACCOUNT No. 37-E (*l*).—EDUCATION—GENERAL DIRECTION				
Pay of Officers—Charged.	*1*	*1*	*Director of Public Instruction (Rs. 2,000—100—2,500).*	*27,826*	*26,626*	*26,626*	*25,426*
	1	..	*Deputy Director of Public Instruction* ..	..	*12,344*	..	..
			Total ..	*27,826*	*38,970*	*26,626*	*25,426*
			Total carried over ..	27,826	38,970	26,626	25,426

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 37-E (l).—EDUCATION—GENERAL DIRECTION —concld.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Acconts 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	27,826	38,970	26,626	25,426
Pay of Officers—Voted.	1	1	Registrar and Secretary, High School Education Board (Rs. 250—800).	1,292	2,820	1,880	5,472
	..	..	Officer under training (Rs. 250—800) ..	..	..	..	
	1	1	Officer on special duty and special pay ..	12,250	11.735	11,650	
			Total ..	13,542	14,555	13,530	5,472
Pay of Establishment.	3	3	Deputy Inspectors of Schools and special pay ..	4,709	4,555	4,489	49,364
	28	27	Clerks (Rs. 30 to Rs. 450) ..	50,508	45,860	45,380	
	19	19	Servants (Rs. 10—35)	3,506	3,290	3,192	
			Temporary Establishment	1,020	2,155	1,020	36
			Total ..	59,743	55,860	54,081	49,400
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*1,500*	*1,400*	*1,400*	*1,209*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	6,450	7,272	6,450	1,514
			Dear District Allowance	612	480	612	673
			Hill Allowance	430	160	430	
			Total ..	7,492	7,912	7,492	2,187
Contingencies—Charged.			*Rates and taxes—Charged*	*15*	..	*15*	..
Contingencies—Voted.			Books and Maps	150	6,740	150	6,930
			Purchase of Furniture and Instruments ..	400		250	
			Section-writing charges	100		100	
			Miscellaneous charges	3,425		3,600	
			Countersigned Contingencies,				
			Tour charges ..	300	400	150	
			Other contingencies ..	80	150	50	
			Contract contingencies ..	320	335	260	
			Total ..	4,775	7,625	4,560	6,930
			Total Direction ..	1,14,893	1,26,322	1,07,704	90,624
			Charged ..	*29,341*	*40,370*	*28,041*	*26,635*
			Voted ..	85,552	85,952	79,663	63,989

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 37-E (n).—EDUCATION—GENERAL—INSPECTION	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
			Indian Schools.				
Pay of Officers—Charged.	3	2	*Inspectors and Inspectresses (Rs. 400—1,250)*	*15,333*	*23,940*	*21,063*	*38,852*
Pay of Officers—Voted.	16	17	Inspectors, Inspectresses and Assistants 1 (Rs. 350—1,250) and 16 (Rs. 200—800).	93,026	89,900	94,273	88,815
Pay of Establishment.	69	75	Deputy Inspectors 7 (Rs. 200—250), 62 (Rs. 70—175), 6 (70—150) and special pay 20 (50).	1,44,062	1,34,930	1,35,981	1,34,970
	80	80	Clerks 6 (Rs. 100—5—150), 1 (Rs. 100—200) and 73 (Rs. 30—80).	61,337	59,240	65,517	63,059
	131	137	Servants 131 (11—15) and 6 (15—20) ..	21,076	20,420	20,389	20,218
			Deduct—Probable savings	—2,000	..	..	..
			Total ..	2,24,475	2,14,590	2,21,887	2,18,247
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*1,500*	*2,000*	*2,500*	*3,292*
			Cost of passages	*960*	..	*1,928*	..
			Total ..	*2,460*	*2,000*	*4,428*	*3,292*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	40,390	44,880	43,000	45,912
			Dear District Allowance	1,968	1,900	1,968	3,275 (Dear District and Conveyance Allowances together)
			Conveyance Allowance	960	880	960	
			House-rent Allowance	660	520	660	495
			Total ..	43,978	48,180	46,588	49,682
			Carried over ..	3,79,272	3,78,610	3,88,239	3,98,888

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 37-E (*m*).—EDUCATION—GENERAL—INSPECTION—*concld.*	Budget Estimate, 1938-39. Rs.	Revised Estimate 1937-38. Rs.	Budget Estimate 1937-38. Rs.	Accounts, 1936-37. Rs.
			Brought forward ..	3,79,272	3,78,610	3,88,239	3,98,883
Contingencies—Charged.			*Rates and taxes—Charged*	*536*	*810*	*630*	*791*
Contingencies—Voted.			*Contract Contingencies.*				
			Books and Maps	731	290	300	16,282
			Other Contract Contingencies	14,189	15,860	15,500	
			Countersigned Contingencies.				
			Tour charges	680	750	700	6,949
			Furniture and Apparatus	715	600	630	
			Other Countersigned Contingencies ..	4,790	5,200	5,520	
			Total ..	21,105	22,700	22,650	23,231
Grants-in-aid, etc.			Grants to local bodies for maintenance of inspecting staff, etc.	..	..	884	..
			Total Inspection—Indian Schools ..	4,00,913	4,02,120	4,12,403	4,22,910
			European Schools.				
Pay of Officers—Charged.			*Special pay to Inspector of European Schools*	*1,800*	*1,800*	*1,800*	*1,635*
Pay of Establishment.	—	1	Clerk(30—80) ..	360	..	..	..
Allowances, Honoraria, etc.—Charged.			*Travelling allowance* ..	*1,000*	*700*	*1,000*	*430*
			Total—Inspection—European Schools ..	3,160	2,500	*2,800*	*2,065*
			Total—Inspection ..	4,04,073	4,04,620	4,15,203	4,24,975
			Charged ..	*21,129*	*29,250*	*28,921*	*45,000*
			Voted ..	3,82,944	3,75,370	3,86,282	3,79,975
			Scholarships.				
			Indian Institutions				
Scholarships ..			In Arts Colleges	9,976	8,510	9,896	8,115
			In Professional Colleges	4,360	2,880	3,420	1,650
			In Secondary Schools	58,064	51,455	54,780	52,285
			In Primary Schools	2,880	1,540	2,880	1,342
			In Special Schools (other than Training Schools) ..	1,470	1,345	1,890	2,625
			Deduct—Probable savings and for rounding ..	−5,750	..	−3,078	..
			Total ..	71,000	65,730	69,788	66,017

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 37-E (n).—EDUCATION—GENERAL—SCHOLARSHIPS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-36	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs
			Brought forward ..	71,000	65,730	69,788	66,017
			EUROPEAN INSTITUTIONS				
			Arts Colleges ..	4,200	3,600	4,200	3,502
			Professional Colleges ..	3,510	2,270	3,510	2,500
			Secondary Schools ..	2,232	1,790	2,232	1,903
			Deduct—Probable savings and for rounding ..	−1,442	..	−942	..
			Total ..	8,500	7,660	9,000	7,905
			Total Scholarships ..	79,500	73,390	78,788	73,922
			DETAILED ACCOUNT No. 37-E (o).—EDUCATION—GENERAL—MISCELLANEOUS				
			Board of High School Education				
Pay of Officers—Voted.	1	1	Secretary, High School Education Board (Rs. 250—800) and special pay (Rs. 50).	2,538	4,670	3,570	5,898
	1	1	Assistant Secretary (150—250) ..	1,800	450	750	..
				4,338	5,120	4,320	5,898
Pay of Establishment.	6	6	Clerks 6 (30—150) ..	3,762	8,430	8,900	9,660
	2	2	Servants 1 (15—20) and 1 (11—15) ..	384	384	384	369
			Total ..	4,146	8,814	9,284	10,029
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*500*	*470*	*500*	*133*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	6,000	6,375	5,000	5,819
			Allowance to officials for paper setting and other examination work.	32,500	31,475	35,000	..
			Dear District Allowance ..	72	68	72	59
			Total ..	38,572	37,918	40,072	5,878
Contingencies ..			Allowance to Non-officials for paper setting and other examination work.	14,550	14,120	15,590	55,213
			Other Contingencies ..	13,943	13,710	13,700	3,922
			Total ..	28,493	27,830	29,290	59,135
			Total Board of High School Education ..	76,049	80,152	83,466	81,073
			Charged ..	*500*	*470*	*500*	*133*
			Voted ..	75,549	79,682	82,966	80,940

Units of appropriation.	DETAILED ACCOUNT No. 37-E (o).—EDUCATION—GENERAL—MISCELLANEOUS.—concld.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	76,049	80,152	83,466	81,073
Grants-in-aid ..	Charges in connection with Boy Scout and Girl Guides movement.	12,200	12,200	12,200	12,200
	Grant to Seva Samitee Boy Scout Association, United Provinces	9,700	..	..	..
	Grant to the Central Provinces and Berar Literary Academy ..	1,000	1,C00	1,000	..
	Grant to the Y. M. C. A. Hostel for Indian students in England	500	500	500	500
	Grant towards the establishment of adult schools in Central Provinces and Berar.	..	2,395	2,395	..
	Contribution to the United Provinces Government for training of Central Provinces students in Engineering.	..	..	1,500	..
	Maintenance grant to Indian orphanages	560	558	522	468
	Grant of a scholarship at the Indian Military Academy, Dehra Dun.	..	1,000	1,000	..
	Provincial share of annual contribution towards the cost of the Inspectorate and Inter-provincial Board for **Anglo-Indian and European education.**	1,483	1,483	1,483	1,483
	Grant for the establishment of a second village library for each district.	..	15,510	15,510	..
	Total ..	25,443	34,646	36,110	14,651
Allowances, Honoraria, etc.	Allowance to officials for paper setting and other examination work.	2,000	12,856	16,000	..
Contingencies ..	Allowance to Non-officials for paper setting and other examination work.	4,420	17,C60	12,000	31,971
	Examination charges for **European Schools**	150	150	150	98
	For encouragement of literature	2,000	2,000	2,000	1,828
	Miscellaneous	500	500	500	..
	Total ..	7,070	19,710	14,650	33,897
	Expenditure from Provincial Government grant for improvement of rural areas met from earmarked revenue.				
	Scheme for providing educational facilities for Harijans and aborigines by awarding scholarships, etc.	51,320	..	..	..
	Physical walfare scheme	50,000	..	..	..
	Total ..	1,01,320	..	..	..
	Total Miscellaneous ..	2,11,882	1,47,364	1,50,226	1,29,621
	Charged ..	*500*	*470*	*500*	*133*
	Voted ..	2,11,382	1,46,894	1,49,726	1,29,488

DETAILED ACCOUNT No. 37-F (p)—EDUCATION—CHARGES—IN ENGLAND	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Accounts, 1936-37	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*73,720*	8,840	*21,200*	16,720	*35,880*	7,560	*58,193*	15,246
Sterling Overseas pay ..	*23,200*	..	*24,280*	..	*25,200*	..	*20,938*	..
Loss or Gain by exchange ..	..	..	*—248*	—92	..	..	*—427*	—88
Total ..	*96,920*	8,840	*45,232*	16,628	*61,080*	7,560	*78,704*	15,158

Grant No. 13

38.—MEDICAL

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
		Charged.	Voted.	*Charged.*	Voted.	*Charged.*	Voted.	*Charged.*	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38-A	**Medical Establishment**	*1,56,424*	**2,28,038**	*1,37,726*	**2,30,261**	*1,29,024*	**2,35,220**	*1,21,860*	**2,32,026**
38-B	**Hospitals and Dispensaries.**	*7,353*	**11,51,724**	*6,475*	**10,68,587**	*5,075*	**10,83,220**	*8,577*	**9,20,783**
38-C	**Medical School and College.**	*13,400*	**87,740**	*3,500*	**66,302**	*3,500*	**70,838**	*4,107*	**76,143**
38-D	**Mental Hospital** ..	*3,000*	**98,161**	*3,020*	**95,298**	*3,020*	**1,01,423**	*13,331*	**83,910**
38-E	**Charges in England** ..	*44,640*	**4,520**	*44,794*	**15,037**	*65,720*	**1,960**	*55,420*	**3,419**
	Total ..	*2,24,817*	**15,70,183**	*1,95,515*	**14,75,485**	*2,06,339*	**14,92,661**	*2,03,295*	**13,16,281**
		17,95,000		**16,71,000**		**16,99,000**		**15,19,576**	

Units of appropriation.	Numbers, 1937-38.	Numbers, 1938-39.	DETAILED ACCOUNT No. 38-A.—MEDICAL—MEDICAL ESTABLISHMENT	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Superintendence				
Pay of Officers—Charged.	1	1	*Inspector-General of Civil Hospitals (2,750)* ..	*33,000*	*42,974*	*33,000*	*34,334*
			Total ..	*33,000*	*42,974*	*33,000*	*34,334*
Pay of Establishment.	15	15	Clerks 1 (250—350), 1 (125—175), 5 (50—175), 8 (30—80).	19,185	19,245	18,461	19,004
	8	8	Servants 1 (10), 5 (11—15), 1 (19—½—35), 1 (15—20)	1,440		1,428	
			Total ..	20,625	19,245	19,889	19,004
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*2,000*	*2,000*	*2,000*	*1,941*
			Carried over ..	55,625	64,219	54,889	55,279

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 38-A.—MEDICAL—MEDICAL ESTABLISHMENT—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	55,625	64,219	54,889	55,279
			Superintendence—*concld.*				
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	1,650	1,900	1,900	2,167
			Dear District Allowance	288	326	288	372
			Hill Allowance	140		134	
			Total ..	2,078	2,226	2,322	2,539
Contingencies ..							
			Purchase of Furniture and Instruments ..	..		..	4,518
			Purchase of Books and Periodicals ..	2,000	5,000	2,000	
			Other Contingencies	3,000		3,000	
			Total ..	5,000	5,000	5,000	4,518
Grants-in-aid, contribution, etc.			*Contribution for passages of officers transferred from other Governments.*	..	*325*	..	*600*
			Total Superintendence ..	62,703	71,770	62,211	62,936
			Charged ..	*35,000*	*45,299*	*35,000*	*36,875*
			Voted ..	27,703	26,471	27,211	26,061
			District Medical Officers				
Pay of Officers—Charged.	7	8	*District Medical Officers (500—1,850)* ..	*1,05,300*	*82,194*	*80,530*	*70,237*
			Total ..	*1,05,300*	*82,194*	*80,530*	*70,237*
Pay of Officers—Voted.	16	15	District Medical Officers and Assistants 10 (300—1,000) and 5 (200—450).	1,02,862	1,05,683	1,06,046	1,15,544
			Total ..	1,02,862	1,05,683	1,06,046	1,15,54
			Carried over ..	2,08,162	1,87,877	1,86,576	1,85,78

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT NO. 38-A.—MEDICAL—MEDICAL ESTABLISHMENT—*concld.*	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
			Brought forward ..	2,08,162	1,87,877	1,86,576	1,85,781
			District Medical Officers—*concld.*				
Pay of Establishment.	61	61	Clerks 5 (80—120), 11 (65—3—80), 45 (30—80)	47,589	54,429	48,747	47,806
	41	41	Servants 35 (11—15), 6 (10)	5,810		5,942	5,726
			Total ..	53,399	54,429	54,689	53,532
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*6,978*	*6,395*	*7,040*	*5,921*
			Cost of passages	*7,182*	*2,168*	*3,507*	*7,194*
			Compensatory Allowance	*450*	*269*	*450*	*450*
			Total ..	*14,610*	*8,832*	*10,997*	*13,565*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	10,714	12,790	10,610	8,518
			House-rent Allowance ..	240	1,024	120	965
			Dear District Allowance	760		810	
			Total ..	11,714	13,814	11,540	9,483
Contingencies—Charged.			*Rates and Taxes*	*1,514*	*1,401*	*1,297*	*1,183*
			Countersigned Contingencies.				
Contingencies—Voted.			Purchase of Furniture and Instruments ..	260	3,921	1,170	3,126
			Purchase of Typewriters	1,155		920	
			Tour charges ..	..		..	
			Other Contingencies	1,148		2,214	
			Contract Contingencies.				
			Purchase of Books	200	9,862	99	10,761
			Other Contract Contingencies	10,520		11,791	
			Total ..	13,283	13,783	16,194	13,887
Grants-in-aid, contribution, etc.—Charged.			*Contributions for passages of officers transferred from other Governments.*	..	..	*1,200*	..
			Total—District Medical Officers ..	3,02,682	2,80,136	2,82,493	2,77,431
			Charged ..	*1,21,424*	*92,427*	*94,024*	*84,985*
			Voted ..	1,81,258	1,87,709	1,88,469	1,92,446
			Reserve Medical Subordinates.				
Pay of Establishment.	20	15	Assistant Medical Officers on General Duty ..	17,077	16,081	19,540	13,519
			Nurses Registration Council—Voted.				
Pay of establishment.	..	1	Allowance to Registrar 1 (50)	550	..	..	..
	..	1	Clerk 1 (40)	440	..	..	..
	..	1	Servant 1 (12)	132	..	..	..
				1,122	..	..	..
Contingencies ..			Contingencies	878	..	..	..
			Total ..	2,000	..	..	..
			Grand Total—Medical Establishment ..	3,84,462	3,67,987	3,64,244	3,53,886
			Charged ..	*1,56,424*	*1,37,726*	*1,29,024*	*1,21,860*
			Voted ..	2,28,038	2,30,261	2,35,220	2,32,026

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 38-B.—MEDICAL—HOSPITALS AND DISPENSARIES	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37. Rs.
			Mofussil Hospitals and Dispensaries				
Pay of Officers ..	51	51	Assistant Surgeons (150—450)	1,51,995		1,64,190	
			Special pay	240	1,52,643	480	1,49,394
			Allowance to Assistant Surgeons for examining factory boys.	25		25	
			Deduct—Probable savings			−11,000	
			Total ..	1,52,260	1,52,643	1,53,695	1,49,394
Pay of Establishment.	274	286	Assistant Medical Officers (60—150) ..	3,12,993		3,03,753	2,75,022
			Bad climate allowance to Assistant Medical Officers	4,980		4,980	
	1	1	Clerk 1 (30—65)	485	3,61,603	460	840
	85	108	Stewards, Compounders, Dressers, Matrons, Nurses and servants 6 (11—15), 6 (15—20), 45 (20—45), 1 (25), 8 (30—80), 1 (35), 1 (40—60), 1 (50—90), 2 (55—105), 6 (75), 1 (80—150), 16 (105—5—155), 6 (175—8—215), 5 (245—8—285).	83,360		71,410	53,603
			Deduct—Probable savings	−15,000		−3,000	
			Total ..	3,86,818	3,61,603	3,77,603	3,29,465
Allowances, Honoraria, etc.			Travelling Allowance	14,783	17,803	15,600	18,811
			House-rent Allowance	5,552		8,322	
			Dear District Allowance	564	22,723	546	23,293
			Melghat Allowance and Local Allowance to House Surgeons and stipends to probationer nurses.	20,285		18,713	
			Deduct—Probable savings			−2,000	
			Total ..	41,184	40,526	41,181	42,104
			Carried over ..	5,80,262	5,54,772	5,72,479	5,20,963

Units of appropriation.	DETAILED ACCOUNT No. 38-B.—MEDICAL—HOSPITALS AND DISPENSARIES—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	5,80,262	5,54,772	5,72,479	5,20,963
Contingencies—Charged.	*Rates and Taxes*	*7,353*	*6,475*	*5,075*	*8,577*
	Countersigned Contingencies.				
Contingencies—Voted.	Customs duty on imported stores	400	1,19,928	350	1,04,415
	Other Contingencies	1,63,069		1,20,026	
	Contract Contingencies.				
	Purchase of Books	430	71,000	380	66,435
	Other Contract Contingencies	70,225		70,620	
	Total ..	2,34,124	1,90,928	1,91,376	1,70,850
	Expenditure from the grants from the Central Government for economic development and improvement of rural areas—cheap plan dispensary buildings.	52,747	3,522	..	..
Scholarships ..	Scholarships	744	480	480	..
Establishment charges payable to other Governments, Departments, etc.	Contribution to other Governments for the training of the Central Provinces students in the Medical Colleges.	13,879	14,829	14,829	5,012
	Total—Mofussil Hospitals and Dispensaries ..	8,89,109	7,71,006	7,84,239	7,05,402
	Charged ..	*7,353*	*6,475*	*5,075*	*8,577*
	Voted ..	8,81,756	7,64,531	7,79,164	6,96,825
	Lump provision for the establishment of ten more cheap plan dispensaries.	50,000	..	..	..
	Deduct—Amount transferred from the provincial fund for economic development and improvement of rural areas.	—50,000	..	..	..
	Grants to Hospitals and Dispensaries				
Grants-in-aid ..	Grants to Leper Asylums	1,14,772	1,16,461	1,16,461	97,213
	Grants to other Hospitals and Dispensaries	1,55,196	1,87,595	1,87,595	1,26,745
	Total Grants to Hospitals and Dispensaries ..	2,69,968	3,04,056	3,04,056	2,23,958
	Total—Hospitals and Dispensaries ..	11,59,077	10,75,062	10,88,295	9,29,360
	Charged ..	*7,353*	*6,475*	*5,075*	*8,577*
	Voted ..	11,51,724	10,68,587	10,83,220	9,20,733

Units of appoprriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 38-C—MEDICAL—MEDICAL SCHOOL AND COLLEGE	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts 1936-37. Rs
			The Robertson Medical School, Nagpur				
Pay of Officers—Charged.	1	1	*Superintendent (Rs. 500—1,850)* ..	*11,400*	*1,800*	*1,800*	*1,676*
			Total ..	*11,400*	*1,800*	*1,800*	*1,676*
Pay of Officers—Voted.	8	8	Warden and Lecturers (150—450) and special pay	34,865	35,640	39,850	33,352
			Total ..	34,865	35,640	39,850	33,352
Pay of Establishment.	16	34	Assistant Medical Officers and other Assistants 23 (60—150), 9 (20—45) 2 (30—80) and special pay.	28,386	14,094	11,454	25,711
	3	4	Clerks 3 (30—80), 1 (65—80)	2,426		2,028	
	4	4	Servants 4 (11—15)	612		612	
			Total ..	31,424	14,094	14,094	25,711
Allowances, Honoraria, etc.			Travelling Allowance	1,000	350	350	479
			Scholarships	630	1,726	150	3,048
			Dear District Allowance	100		162	
			House-rent Allowance ..	2,735		1,140	
			Honoraria	600		600	
			Total ..	5,065	2,076	2,402	3,527
Contingencies—Charged.			*Rates and Taxes*	*2,000*	*1,700*	*1,700*	*2,431*
			Countersigned Contingencies.				
Contingencies—Voted.			Chemicals, Furniture and Apparatus ..	15,386	13,492	13,492	12,438
			Other Contingencies				
			Customs duty on imported stores ..				
			Capitation grants for boarding houses (sports and games).				
			Contract Contingencies.				
			Purchase of Books	700	1,000	700	1,115
			Other Contract Contingencies	300		300	
			Total ..	16,386	14,492	14,492	13,553
			Total—Robertson Medical School ..	1,01,140	69,802	74,338	80,250
			Charged ..	*13,400*	*3,500*	*3,500*	*4,107*
			Voted ..	87,740	66,302	70,838	76,143

Units of appropriation.	Numbers. 1937-38	Numbers. 1938-39	DETAILED ACCOUNT No. 38-D.—MEDICAL —MENTAL HOSPITAL	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
Pay of Officers..	1	1	Superintendent (500—1,000) ..	12,000		12,000	12,197
	1	1	Deputy Superintendent 1 (150—450) ..	1,800	12,900	750	..
			Allowance to a private medical practitioner for dental work at Rs. 50 per mensem.	600		600	..
			Total ..	14,400	12,900	13,350	12,197
Pay of Establishment.	2	2	Assistant Medical Officers (60—150) ..	2,624		2,544	
	86	86	Steward, Nurse, Matrons and Attendants 73 (15—1—19), 8 (20—2—30), 1 (45), 1 (70—3—100), 1 (65—100), 2 (70—3—125).	22,683	24,841	20,699	23,046
	2	2	Clerks 1 (60—4—100), 1 (30—65) ..	1,650		1,614	
	1	1	Servant 1 (20—45)	540		540	
			Total ..	27,497	24,841	25,397	23,046
Allowances, Honoraria, etc.			Travelling Allowance	50	55	50	..
			Compensatory Allowance	900	2,137	900	2,147
			Dear District Allowance	1,278		1,278	
			Total ..	2,228	2,192	2,228	2,147
Contingencies—Charged.			*Rates and Taxes*	*3,000*	*3,020*	*3,026*	*3,118*
			Countersigned Contingencies				
Contingencies—Voted.			Diet and Clothing	25,000		30,000	
			Dairy Farm	4,500	43,864	4,500	44,340
			Other Contingencies	10,200		9,980	
			Contract Contingencies				
			Purchase of Books	75	2,200	2,200	2,180
			Other Contract Contingencies	2,200			
			Total ..	41,975	46,064	46,680	46,520
Charges payable to other Governments, etc.			Provincial share of cost of the European Hospital, Ranchi.	12,061	9,301	13,768	*10,213*
			Total Mental Hospital ..	1,01,161	98,318	1,04,443	97,241
			Charged ..	*3,000*	*3,020*	*3,020	*13,331*
			Voted ..	98,161	95,298	1,01,423	83,910

DETAILED ACCOUNT No. 38-E.—MEDICAL—CHARGES IN ENGLAND	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
	Charged.	Voted.	*Charged.*	Voted.	*Charged.*	Voted.	*Charged.*	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*14,640*	4,120	*15,960*	14,720	*40,920*	1,560	*30,981*	3,197
Emergency deduction from salaries	..	..	..	..	..	..	..	..
Sterling overseas pay ..	*30,000*	..	*29,080*	..	*24,800*	..	*24,746*	..
Contribution to Tropical Diseases Bureau.	..	400	..	400	..	400	..	240
Loss or Gain by exchange ..	..	..	*—246*	—83	..	..	*—307*	—18
Total ..	*44,640*	4,520	*44,794*	15,037	*65,720*	1,960	*55,420*	3,419

Grant No. 14 39.—PUBLIC HEALTH

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39-A	**Public Health Establishment.**	*28,913*	65,220	*28,372*	67,926	*28,615*	69,835	*20,389*	62,329
39-B	**Grants for Public Health purposes.**	..	99,509	..	52,280	..	52,280	..	51,068
39-C	**Expenses in connection with epidemic diseases.**	..	2,74,521	..	2,45,247	..	2,30,084	..	2,21,883
39-D	**Public Health Laboratories.**	..	2,677	..	3,026	..	3,026	..	2,715
39-E	**Charges in England** ..	*2,160*	..	*2,149*	..	*2,160*	..	*8,771*	40
	Total ..	31,073	4,41,927	30,521	3,68,479	30,775	3,55,225	29,160	3,38,035
		4,73,000		3,99,000		3,86,000		3,67,195	

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts 1936-37
				Rs.	Rs.	Rs.	Rs.
			Director of Public Health				
Pay of Officers—Charged.	1	1	Director of Public Health (2,100—60—2,400) ..	*27,369*	*26,649*	*26,892*	*18,795*
Pay of Establishment.	16	16	Clerks 1 (200—10—300), 6 (50 to 175), 9 (30 to 80) ..	16,600	17,358	17,404	17,975
	9	9	Servants (10 to 17) ..	1,416	1,384	1,356	
			Total ..	18,016	18,742	18,760	17,975
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* .	*1,300*	*1,498*	*1,498*	*1,370*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	250	150	350	245
			Dear District Allowance ..	324	319	308	414
			Total ..	574	469	658	659
Contingencies ..			Purchase of Furniture and Instruments ..	92	75	100	2,491
			Books and Periodicals ..	184	200	200	
			Tour charges ..	46	50	50	
			Other Contingencies ..	1,978	1,875	2,900	
			Total ..	2,300	2,200	3,250	2,491
			Total Direction ..	49,559	49,558	51,058	41,290
			Charged ..	*28,669*	*28,147*	*28,390*	*20,165*

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 39-A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*contd.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			(ii) Central Provinces Vaccine Institute				
Pay of Officers ..	1	1	Superintendent (300—800) ..	7,818	7,518	7,518	7,218
Pay of Establishment.	1	1	Assistant Superintendent (90—200) ..	1,823	1,763	1,800	5,895
	2	2	Clerks 1 (30 to 80), 1 (80—100) ..	2,132	2,028	2,028	
	7	7	Servants (11 to 40) ..	2,411	2,366	2,366	
			Total ..	6,366	6,157	6,194	5,895
Allowances, Honoraria, etc.			Travelling Allowance ..	32	32	20	83
			Dear District Allowance ..	144	144	144	146
			Total ..	176	176	164	229
Contingencies—Charged.			*Rates and Taxes* ..	*235*	*215*	*215*	*215*
			Countersigned Contingencies.				
Contingencies—Voted.			Medicines, Instruments and Furniture ..	285	350	350	5,116
			Purchase and feed of calves ..	2,484	3,300	3,300	
			Other Contingencies ..	1,675	1,930	1,930	
			Contract Contingencies.				
			Purchase of Books and Periodicals ..	40	45	45	..
			Contract Contingencies ..	3,404	4,521	3,396	3,018
			Total ..	7,888	10,146	9,021	8,134
			Total Vaccine Institute ..	**22,483**	**24,212**	**23,112**	**21,691**
			Charged ..	*235*	*215*	*215*	*215*
			Voted ..	22,248	23,997	22,897	21,476

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 20-A — PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			(iii) Health School				
Pay of Officers ..	1	1	Superintendent 1 (150—450) ..	3,300	3,240	3,990	3,060
Pay of Establishment.	1	1	Matron (50) ..	600	600	600	
	1	1	Clerk, Special Pay (20) ..	240	240	240	1,101
	2	2	Servants (11) ..	276	272	272	
			Total ..	1,116	1,112	1,112	1,101
Allowances, Honoraria, etc.			Travelling Allowance ..	700	800	852	769
			Compensatory Allowance ..	600	600	850	
			Dear District Allowance ..	36	36	36	
			House Rent Allowance ..	..	..	250	1,964
			Stipends and Scholarships ..	1,350	1,350	1,350	
			Total ..	2,686	2,786	3,338	2,733
Contingencies—Charged.			*Rates and Taxes* ..	*9*	*10*	*10*	*9*
			Countersigned Contingencies.				
Contingencies—Voted.			Other Contingencies ..	920	1,230	1,230	1,091
Charges payable to other Governments, etc.			Charges payable to the Bengal Government for the training of the Lady Superintendent in Diploma in Maternity and Child Welfare at Calcutta ..	..	..	150	..
			Total Health School ..	8,031	8,378	9,830	7,994
			Charged ..	*9*	*10*	*10*	*9*
			Voted ..	8,022	8,368	9,820	7,985
Pay of Establishment.			**(iv) Leave salaries of Vaccination Establishment.**	100	200	500	128
			(v) Provincial Statistics				
			Vital Statistics.				
Allowances, Honoraria, etc.			House Rent and other Allowances ..	13,700	13,740	13,740	11,576
			Countersigned Contingencies.				
Contingencies ..			Other Contingencies ..	260	210	210	39
			Total Provincial Statistics ..	13,960	13,950	13,950	11,615
			Grand Total Public Health Establishment ..	94,133	96,298	98,450	82,718
			Charged ..	*28,913*	*28,372*	*28,615*	*20,389*
			Voted ..	65,220	67,926	69,835	62,329

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 39-B.—PUBLIC HEALTH—GRANTS FOR PUBLIC HEALTH PURPOSES	Budget Estimate, 1938-39 Rs.	Revised Estimate 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
			(i) Grants for economic development and improvement of rural areas. Rural water-supply.				
Grants-in-aid ..			From the Central Government ..	50,000	346	..	..
			From the Earmarked Excise Revenue ..	1,00,000	..	..	..
			Deduct.—Amount transferred from the Provincial fund for economic development and improvement of rural areas.	−1,00,000	..	..	..
			(ii) Other Grants				
			Grants to Local Bodies for Sanitation ..	49,449	51,874	53,520	51,068
			Grants to St. John Ambulance Association ..	60	60	60	
			Deduct—Probable savings ..	..	..	−1,300	
			Total ..	99,509	52,280	52,280	51,068
			DETAILED ACCOUNT No. 39-C.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES				
			(i) Epidemic Diseases				
Pay of Establishment.	43	43	Sub-Assistant Health Officers (90—5/2—100—100—5—175—180—10—200).	51,421	44,290	46,140	38,166
	43	43	Servants (11 to 15)	5,676	5,223	5,718	4,827
			Deduct—Probable savings	−3,000	..	..	..
			Total ..	54,097	49,513	51,858	42,993
Allowances, Honoraria, etc.			Travelling Allowance	18,510	20,277	21,254	15,945
			Dear District Allowance	234	315	315	4,719
			House Rent Allowance	..	..	540	
			Compensatory Allowance to Assistant Medical Officers.	..	..	..	
			Total ..	18,744	20,592	22,109	20,664
			Countersigned Contingencies.				
Contingencies ..			Cost of vaccines and Sera	15,040	10,000	10,000	18,230
			Cost of Medicines, Instruments and Furniture ..	11,550	15,060	17,880	15,169
			Tour charges	4,840	5,720	6,160	
			Other Contingencies	1,250	4,240	4,360	
			Contract Contingencies	3,680	3,360	3,360	2,799
			Total ..	36,360	38,380	41,760	36,198
Charges payable to other Governments, etc.			Charges payable to the Bengal Government for the training of three Sub-Assistant Health Officers in the D. T. M. course at Calcutta ..	..	..	1,245	..
			Carried over ..	1,09,201	1,08,485	1,16,972	99,855

Units of appropriation	DETAILED ACCOUNT No. 39-C.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—*contd.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	1,09,201	1,08,485	1,16,972	99,855
Grants-in-aid ..	Grants to Local Bodies for plague expenditure	17,370	15,500	16,500	16,419
	Deduct—Probable savings	..	..	−1,000	..
	Total ..	17,370	15,500	15,500	16,419
	Total—Epidemic Diseases . ..	1,26,571	1,23,985	1,32,472	1,16,274
	(ii) Malaria				
	Anti-malarial operations.				
Pay of Establishment	Sub-Assistant Health Officer (90—200) and Special pay (Assistant Medical Officer)	1,050	60	60	30
Allowances—Honoraria,—etc Voted.	Travelling Allowance	412	..	..	..
	Countersigned Contingencies.				
Contingencies ..	Purchase of quinine, etc.	59,340	69,000	44,000	55,855
	Cost of Medicines, Instruments and Furniture	96	104	104	576
	Other Contingencies	530	576	576	
	Total ..	59,966	69,680	44,680	56,431
Grants-in-aid ..	Grant for Anti-malarial measures	1,000	1,000	1,000	1,000
Charges payable to other Governments, Departments, etc.	Amount payable to Jail Department for the manufacture of quinine tablets for the Public Health Department.	2,500	2,500	2,500	2,500
	Total Anti-Malarial Operations ..	64,928	73,240	48,240	59,961
	(iii) Leprosy				
Pay of Officers ..	1 1 Pay of Leprosy Specialist 1 (150—450) and special pay (100).	5,022	4,500	4,500	4,491
Pay of Establishment.	18 18 Sub-Assistant Health Officers (90—⅔—100—100—5—175—180—10—200).	22,425	21,536	22,256	22,467
	2 2 Clerk 1 (30—80)) 1 Laboratory Assistant (25-40)..	1,189	1,160	1,160	
	19 19 Servants	2,634	2,444	2,532	
	Total ..	26,248	25,140	25,948	22,467
	Carried over ..	31,270	29,640	30,448	26,958

Units of appropriation	Numbers. 1937-38	Numbers. 1938-39	DETAILED ACCOUNT No. 39-C.—PUBLIC HEALTH—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	31,270	29,640	30,448	26,958
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	3,720	3,604	3,654	3,700
			Dear District Allowance	..	..	..	} 1,665
			Allowances to Assistant Medical Officers ..	..	..	..	
			Total ..	3,720	3,604	3,654	5,365
			Countersigned Contingencies.				
Contingencies ..			Cost of Medicines, Instruments and Furniture ..	10,120	12,898	13,270 }	13,325
			Other Contingencies	1,840	1,880	2,000 }	
			Total ..	11,960	14,778	15,270	13,325
			Total Leprosy ..	46,950	48,022	49,372	45,648
			(iv) Scheme for economic development and Improvement of rural areas financed from the Central Government grant for rural development—Travelling dispensaries.				
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment	..	14	Sub-Assistant Health Officers ..	15,120	..	..	..
	..	14	Servants ..	1,848	..	..	..
			Total ..	16,968	..	..	..
Allowances, Honoraria, etc.—Voted			Travelling Allowance ..	3,612	..	..	..
			Dear District Allowance ..	252	..	..	..
			Total ..	3,864	..	..	..
			Countersigned Contingencies				
Contingencies—Voted.			Cost of Medicines, Instruments and Furniture ..	11,040	..	..	..
			Tour charges ..	3,360	..	..	..
			Other Contingencies ..	840	..	..	..
			Total ..	15,240	..	..	..
			Total—Travelling dispensaries ..	36,072	..	..	..
			Total Expenses in connection with Epidemic Diseases.	2,74,521	2,45,247	2,30,084	2,21,883
			DETAILED ACCOUNT No. 39-D.—PUBLIC HEALTH—PUBLIC HEALTH LABORATORIES				
			Public Health Institute, Nagpur				
Pay of Establishment.	2	2	Clerk 1 (30—80), and Laboratory Assistant 1 (45)	1,250	1,220	1,220 }	1,446
	2	2	Servants 1 (20), 1 (12)	389	384	384 }	
			Total ..	1,639	1 604	1,604	1,446
Allowances, Honoraria, etc.—Voted.			Dear District Allowance	72	72	72	72
Contingencies ..			Furniture, equipment and apparatus ..	368	600	600 }	1,197
			Books and Periodicals	138	150	150 }	
			Other Contingencies	460	600	600 }	
			Total	966	1,350	1,350	1,197
			Total Public Health Laboratories ..	2,677	3,026	3,026	2,715

DETAILED ACCOUNT No. 39-E.—PUBLIC HEALTH—CHARGES IN ENGLAND	Budget Estimate, 1938-39 Charged	Budget Estimate, 1938-39 Voted	Revised Estimate, 1937-38 Charged	Revised Estimate, 1937-38 Voted	Budget Estimate, 1937-38 Charged	Budget Estimate, 1937-38 Voted	Accounts, 1936-37 Charged	Accounts, 1936-37 Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
eave and Deputation salaries ..	..	..	..	..	..	..	7,392	..
terling overseas pay ..	*2,160*	..	*2,160*	..	*2,160*	..	*1,425*	..
ontribution to Tropical Diseases Bureau.	..	..	..	..	..	..	..	40
STORES	..	..	..	..	..	..	..	..
oss or Gain by Exchange ..	..	..	*—11*	..	..	..	*—46*	..
Total ..	*2,160*	..	*2,149*	..	*2,160*	..	*8,771*	40

Grant No. 15

40.—AGRICULTURE

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(i)	Direction ..	*28,823*	30,443	*51,279*	1,56,504	*61,605*	1,47,199	*61,530*	1,48,619
(ii)	Superintendence ..	*23,084*	1,12,042	..	..	..	..	..	..
(iii)	Experimental Farms† ..	*660*	69,467	*635*	72,139	*1,185*	74,266	*555*	69,929
(iv)	Agricultural Demonstration and propaganda including public exhibitions and fairs.	*439*	1,08,379	*429*	98,858	*423*	1,04,952	*336*	71,542
(v)	Subordinate and Expert Staff ..	*15,502*	3,38,787	*5,469*	3,11,530	*14,502*	3,23,787	*14,029*	3,13,416
(vi)	Agricultural Education ..	*19,882*	1,15,811	*16,973*	1,03,607	*7,440*	1,06,399	*20,379*	1,01,214
(vii)	Botanical and Public Gardens ..	*944*	56,147	*717*	58,827	*579*	59,640	*3,119*	63,554
(viii)	Agricultural Experiments and Research*—								
	(*a*) Expenditure on Rice Research.	..	12,413	..	13,490	..	13,612	..	15,115
	(*b*) Cost Enquiry Scheme ..	..	..	..	..	..	..	..	7,072
	(*c*) Cangai Pest Scheme ..	..	1,101	..	2,931	..	2,969	..	1,731
	(*d*) Cattle and Milk Enquiry Scheme.	..	..	..	..	..	..	..	3,310
	(*e*) Sann-Hemp Scheme ..	..	1,949	..	1,900	..	1,900	..	993
	(*f*) Oil Seeds Scheme ..	..	9,938	..	8,971	..	9,904	..	830
	(*g*) Citrus Fruit Research Scheme.	*50*	13,323	..	16,172	..	17,208	..	..
(ix)	Scheme for the Improvement of Agricultural Marketing in India.	*160*	19,983	..	16,402	..	20,000	..	*17,944*
(x)	Other charges— Expenditure in connection with Cotton Research.	..	480	..	510	..	510	..	435
	Scheme for economic development and improvement of rural areas financed from contribution from Central Government for rural development—								
	(*a*) Experiments in poultry farming.	..	775	..	1,000	..	..	..	..
	(*b*) Agricultural farm for Mandla district.	..	5,638	..	3,529	..	3,000	..	..
	(*c*) Cinema outfit for demonstration work.	..	814	..	2,345	..	..	..	..
	(*d*) Storage accommodation for cultivator's produce.	..	8,000	..	12,000	..	20,000	..	..
	(*e*) Purchase of two well boring plants.	..	766	..	2,126	..	..	..	..
(xi)	Charges in England ..	*20,000*	..	*39,344*	1,313	*25,600*	1,320	*23,630*	7,650
	Deduct.—Amount transferred from the Provincial fund for economic development and improvement of rural areas.	..	—13,800	..	..	..	..	..	..
	Total ..	*1,09,544*	8,92,456	*1,14,846*	8,84,154	*1,11,334*	9,06,666	*1,23,578*	8,23,354
	Grand Total ..	10,02,000		9,99,000		10,18,000		9,46,932	

*Contributions from the Imperial Council of Agricultural Research Department for financing the schemes (viii) and (ix) were taken in previous years in reduction of expenditure.

†Provision for expenditure on account of cattle-breeding operations has been transferred to Grant No. 16, major head of accounts "41.—Veterinary" with effect from 1937-38.

Units of appropriation.	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40.—AGRICULTURE—(i) DIRECTION	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	*Director of Agriculture* (2,000—50—2,250) ..	*25,433*	*24,330*	*24,832*	*24,232*
	2	..	*Deputy Directors* (350—1,250) ..	..	*19,798*	*30,231*	*29,249*
			Total ..	*25,433*	*44,128*	*55,063*	*53,481*
Pay of Officers—Voted.	5	..	Deputy Directors and Assistant Directors, 2 (350—1,250), 3 (250—800) and leave salary.	..	31,756	29,769	22,774
	8	..	Extra-Assistant Directors (200—750) ..	..	41,310	39,162	42,900
			Deduct—Probable savings ..	..	..	..	..
			Total ..	..	73,066	68,931	65,674
Pay of Establishment.	43	15	Clerks 1 (250—400), 1 (200—250), 1 (100—200), 5 (50—175), 7 (30—80).	20,108	47,561	46,347	48,369
	36	12	Servants 1 (10), 7 (11—15), 2 (15—20), 2 (19—35)	2,576	6,161	6,167	6,388
			Temporary Establishment ..	..	299	300	419
			Total ..	22,684	54,021	52,814	55,176
Allowances, Honoraria, etc.—Charged.			*Cost of Passages* ..	..	*659*	*658*	*1,513*
			Travelling Allowance ..	*3,000*	*5,800*	*5,800*	*6,177*
			Total ..	*3,000*	*6,459*	*6,458*	*7,690*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	1,000	15,350	11,800	14,714
			Travelling allowance of the members of the Board of Agriculture.	600	600	600	318
			Dear District Allowance ..	659	809	1,049	902
			Total ..	2,259	16,759	13,449	15,934
Contingencies—Charged.			*Rates and Taxes* ..	*390*	*692*	*84*	*359*
Contingencies—Voted.			Contingencies ..	5,500	5,542	6,000	5,801
			Countersigned Contingencies.				
			Purchase of Furniture and Instruments ..	..	45	45	..
			Other Contingencies ..	..	2,901	1,940	1,837
			Contract Contingencies.				
			Purchase of Books and Periodicals ..	..	120	120	4,197
			Other Contract Contingencies ..	..	4,050	3,900	
			Total ..	5,500	12,658	12,005	11,835
			Total Direction ..	**59,266**	**2,07,783**	**2,08,804**	**2,10,149**
			Charged ..	*28,823*	*51,279*	*61,605*	*61,530*
			Voted ..	30,443	1,56,504	1,47,199	1,48,619

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40.—AGRICULTURE—(ii) SUPERINTENDENCE	Budget Estimate, 1938-39	Budget Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	..	2	*Deputy Directors* (350—1,250) ..	*20,850*	..	..	..
Pay of Officers—Voted.	..	4	Deputy Directors and Assistant Directors, 1 (350—1,250), 3 (250—800) and leave salary.	23,844	..	..	..
		8	Extra-Assistant Directors (200—750) ..	43,202	..	..	..
			Deduct—Probable savings ..	—1,000	..	..	..
			Total ..	66,046	..	..	..
Pay of Establishment.	..	28	Clerks 4 (100—175), 3 (50—125), 21 (30—80) ..	25,722	..	..	..
		24	Servants 23 (11—15), 1 (19—35) ..	3,716	..	..	..
			Temporary Establishment ..	300	..	..	..
			Total ..	29,738	..	..	..
Allowances, Honoraria, etc.—Charged.	..	..	*Travelling Allowance* ..	*2,000*	..	..	..
Allowances, Honoraria, etc.—Voted.	..	..	Travelling Allowance ..	10,800	..	..	..
			Dear District Allowance ..	372	..	..	..
			Total ..	11,172	..	..	..
Contingencies—Charged.	..	..	*Rates and Taxes* ..	*234*	..	..	..
			Countersigned Contingencies				
Contingencies—Voted.	..	..	Purchase of Furniture and Instruments ..	30	..	..	..
			Other Contingencies ..	1,346	..	..	..
			Contract Contingencies				
			Purchase of Books and Periodicals ..	120	..	..	..
			Other Contract Contingencies ..	3,590	..	..	..
			Total ..	5,086	..	..	..
			Total Superintendence ..	**1,35,126**	..	..	..
			Charged ..	*23,084*	..	..	..
			Voted ..	1,12,042	..	..	..

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40—AGRICULTURE—(iii) EXPERIMENTAL FARMS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	7	7	Clerks (30—80) ..	4,735	4,526	4,990	4,226
	20	20	Servants 10 (15—25), 2 (15—20), 7 (11—15), 1 (50)	4,597	4,453	4,726	4,254
			Total ..	9,332	8,979	9,716	8 480
Allowances, Honoraria, etc.			Travelling Allowance ..	130	135	140	114
			Dear District Allowance ..	210	210	210	192
			Total ..	340	345	350	306
Contingencies—Charged.			*Rates and Taxes* ..	*660*	*635*	*1,185*	*555*
			Countersigned Contingencies.				
Contingencies—Voted.			Customs Duty on Imported Stores ..	100	100	100	3
			Petty Construction and Repairs ..	3,000	2,300	4,400	3,378
			Purchase of Cattle and Implements ..	3,000	3,285	3,120	2,945
			Upkeep of Cattle and Farms ..	16,500	18,180	17,100	15,197
			Pay of menials ..	27,110	28,418	28,398	28,270
			Rents ..	1,435	1,390	830	1,308
			Other Contingencies ..	8,200	8,647	9,747	9,543
			Contract Contingencies ..	450	495	505	499
			Total ..	59,795	62,815	64,200	61,143
			Total Experimental Farms ..	**70,127**	**72,774**	**75,451**	**70,484**
			Charged ..	*660*	*635*	*1,185*	*555*
			Voted ..	69,467	72,139	74,266	69,929

Units of appropriation.	Numbers. 1937-38.	1938-39.	DETAILED ACCOUNT No. 40.—AGRICULTURE—(iv) AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts, 1936-37 Rs.
			Brought forward ..				
Pay of Establishment.	1	1	Clerk (30—80) ..	434	380	380	427
	24	26	Servants 1 (20—50), 14 (15—1—25), 2 (15—1—20) 9 (11—⅕—15)	5,662	4,984	5,218	2,728
			Total ..	6,096	5,364	5,598	3,155
Allowances, Honoraria, etc.			Dear District Allowance ..	245	193	211	71
			Travelling Allowance ..	175	221	175	64
			Total ..	420	414	386	135
Contingencies—Charged.			*Rates and Taxes* ..	*439*	*429*	*423*	*336*
			Countersigned Contingencies.				
Contingencies—Voted.			Purchase and Lease of Land ..	1,681	1,457	4,880	1,222
			Petty Construction and Repairs ..	5,148	5,061	7,040	4,502
			Purchase of Cattle and Implements ..	8,959	5,691	8,365	5,076
			Customs Duty on Imported Stores ..	..	..	..	28
			Upkeep of Cattle and Farms ..	24,253	25,156	24,005	17,554
			Pay of menials ..	37,511	37,477	37,000	26,072
			Rents ..	3,142	3,036	3,074	1,971
			Other Contingencies ..	6,405	8,046	6,697	4,881
			Contract Contingencies ..	718	741	722	556
			Total ..	87,817	86,665	91,783	61,862
			Total Demonstration Farms ..	**94,772**	**92,872**	**98,190**	**65,488**
			Charged ..	*439*	*429*	*423*	*336*
			Voted ..	94,333	92,443	97,767	65,152
			(*b*) *Exhibitions and fairs*				
Contingencies			General demonstrations and propaganda ..	*4,323	..	..	..
			Public exhibitions and fairs ..	3,723	..	..	..
			Public exhibitions and fairs (Deputy Commissioner).	6,000	6,415	7,185	6,390
			Total Exhibitions and Fairs ..	14,046	6,415	7,185	6,390
			Total Agricultural Demonstration and propaganda, etc.	1,08,818	99,287	1,05,375	71,878
			Charged ..	*439*	*429*	*423*	*336*
			Voted ..	1,08,379	98,858	1,04,952	71,542

*Includes Rs. 600 on account of provision for expenditure from Provincial Government grant for rural development, met from earmarked revenue.

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40.—AGRICULTURE—(v) SUBORDINATE AND EXPERT STAFF	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
Pay of Officers—Charged	1	1	*Mycologist (350—1,250)* ..	*14,202*	*4,537*	*13,602*	*13,002*
Pay of Officers—Voted.	1	2	Agricultural Chemist (350—1,250) and special pay to Second Economic Botanist and Entomologist (200—750).	15,600	9,512	9,526	9,045
Pay of Establishment.	121	121	Agricultural Assistants 54 (80—250), 66 (50—150), 1 (150—300) and special pay.	1,73,191	1,61,761	1,71,537	1,97,559
	7	7	Clerks 6 (30—80), 1 (80—125) ..	5,166	5,279	5,579	8,967
	320	400	Laboratory Assistants, Custodians and Servants	*1,01,23	75,620	82,431	38,259
			Temporary Establishment ..	138	..	..	..
			Deduct—Probable savings ..	−9,000	..	−10,000	..
			Total ..	2,70,618	2,42,660	2,49,547	2,44,785
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*600*	*600*	*600*	*722*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	23,400	25,150	23,800	24,482
			Dear District Allowance ..	2,556	2,220	2,459	2,252
			Total ..	25,956	27,370	26,259	26 734
Contingencies—Charged.			*Rates and Taxes* ..	*700*	*332*	*300*	*305*
			Countersigned Contingencies				
Contingencies—Voted.			Agricultural Experiments and Implements ..	13,000	23,264	29,070	26,008
			Expenditure to meet losses in the marketing of special crops.	461	500	500	..
			Petty construction and repairs ..	5,000	..	..	..
			Customs Duty on Imported Stores ..	100	125	600	163
			Other Contingencies ..	3,887	3,889	4,225	2,874
			Contract Contingencies				
			Purchase of Books and Periodicals ..	365	225	225	..
			Other Contract Contingencies ..	3,800	3,985	13,835	3,807
			Total ..	26,613	31,988	38,455	32,852
			Total Subordinate and expert staff ..	3,54,289	3,16,999	3,38,289	3 27 445
			Charged ..	*15,502*	*5,469*	*14,502*	*14,029*
			Voted ..	3,38,787	3,11,530	3,23,787	3,13,416

*Includes Rs. 13,200 on account of provision from Provincial grant for rural development from earmarked revenue.

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40.—AGRICULTURE—(vi) AGRICULTURAL EDUCATION	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
			Agricultural College				
Pay of Officers—Charged.	1	1	*Principal* (1,250—1,500) *and special pay* (150) ..	*18,232*	*15,773*	*6,240*	*16,529*
Pay of Officers—Voted.	4	5	Demonstrators (200—750) ..	25,290	32,937	31,241	31,296
Pay of Establishment.	23	23	Upper Subordinates and Lecturers 20 (80—250), 3 (70—175).	36,036	31,769	34,328	39,273
	3	3	Clerks 1 (50—125), 1 (30—80), 1 (100—175) ..	4,156	3,811	4,119	
	14	11	Servants 1 (50—70), 1 (25—35), 2 (15—25), 7 (11—15).	2,750	3,439	3,384	
			Temporary Establishment ..	..	..	..	19
			Total ..	42,942	39,019	41,831	39,292
Allowances Honoraria, etc.—Charged.			*Cost of passages* ..	..	..	..	*2,491*
			Travelling Allowance ..	*500*	*500*	*500*	*473*
			Total ..	*500*	*500*	*500*	*2,964*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	600	900	900	788
			Dear District Allowance ..	216	246	260	659
			Stipends to pupils ..	2,520	1,433	3,020	2,480
			Allowance to medical attendant ..	350	300	300	..
			Total ..	3,686	2,879	4,480	3,927
			Carried over ..	90,650	91,108	84,292	94,008

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40.—AGRICULTURE—(vi) AGRICULTURAL EDUCATION —concld.		Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts 1936-37
					Rs.	Rs.	Rs.	Rs.
			Brought forward	..	90,650	91,108	84,292	94,008
			(vi) Agricultural College—*concld.*					
Contingencies—Charged			*Rates and taxes*	..	*1,150*	*700*	*700*	*886*
			Countersigned Contingencies					
Contingencies—Voted.			Expenses of Students for visiting Farms	..	700	700	700	..
			Purchase of Books and Periodicals	..				
			College and Hostel contingencies	..	1,000	1,000	1,000	..
			Customs Duty on Imported Stores	..	50	50	50	923
			Furniture and Instruments } Other Contingencies }	..	21,600	6,776	6,576	7,944
			Contract Contingencies					
			Purchase of Books and Periodicals	..	500	600	600	..
			Other Contract Contingencies	..	5,100	5,500	5,500	5,989
			Total	..	28,950	14,626	14,426	14,856
			Total Agricultural College	..	**1,20,750**	**1,06,434**	**99,418**	**1,09,750**
			Farm Schools					
Pay of Establishment.	12	12	Head master and masters 2 (80—175), 3 (60—2—100), 7 (50—2—90).		11,331	10,672	10,909	8,849 (for these three items)
	1	1	Servant	..	132	132	132	
			Allowance to Hostel Superintendent	..	150	150	150	
			Total	..	11,613	10,954	11,191	8,849
Allowances, Honoraria, etc.			Allowance to medical attendant	..	320	296	296	273
			Travelling Allowance	..	15	52	15	7
			Total	..	335	348	311	280
Contingencies			*Countersigned Contingencies*					
			Pay of menials	..	1,240	1,229	1,304	303
			Other Contingencies	..	360	210	210	1,231
			Contract Contingencies					
			Purchase of Books and Periodicals	..	275	160	160	..
			Other Contract Contingencies	..	1,120	1,245	1,245	1,18
			Total	..	2,995	2,844	2,919	2,71
			Total Farm Schools	..	14,943	14,146	14,421	11,8
			Total Agricultural Education	..	**1,35,693**	**1,20,580**	**1,13,839**	**1,21,5**
			Charged	..	*19,882*	*16,973*	*7,440*	*20,3*
			Voted	..	1,15,811	1,03,607	1,06,399	1,01,2

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40.—AGRICULTURE—(vii) BOTANICAL AND PUBLIC GARDENS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Horticultural Gardens and Arboriculture				
Pay of Establishment.	6	6	Superintendent, Overseers, etc., 2 (100—200), 2 (60—100), 2 (40—60).	9,240	8,992	8,898	} 11,749
	3	3	Clerks 3 (30—80) ..	2,400	2,262	2,248	
	3	3	Servants 3 (11—15) ..	421	365	456	
			Total ..	12,061	11,619	11,602	11,749
Allowances, Honoraria, etc			Travelling Allowance ..	250	290	250	106
			Dear District Allowance ..	72	66	72	} 684
			Local Allowance ..	625	624	624	
			Stipends to Students under training .	972	707	972	477
			Total ..	1,919	1,687	1,918	1,267
Contingencies—Charged.			*Rates and taxes* ..	*324*	*249*	*105*	*80*
			Countersigned Contingencies				
Contingencies—Voted.			Arboriculture charges ..	1,800	1,970	1,970	} 24,561
			Contingent charges of the garden ..	12,420	13,450	12,731	
			Pay of menials ..	8,000	8,620	8,620	
			Customs Duty on Imported Stores ..	210	212	260	148
			Contract Contingencies ..	280	255	280	280
			Total ..	22,710	24,507	23,861	24,989
			Total Horticultural Gardens and Arboriculture	**37,014**	**38,062**	**37,486**	**38,085**
			Government House and Government Office Gardens				
Pay of Establishment.	1	1	Overseer 1 (50—100) ..	840	780	824	795
Contingencies—Charged.			*Rates and taxes* ..	*500*	*350*	*350*	*2,921*
			Countersigned Contingencies				
Contingencies			Contingent charges of the garden ..	330	351	351	4,315
			Pay of menials ..	3,070	3,300	3,300	4,586
			Customs Duty on Imported Stores ..	..	..	..	15
			Total ..	3,400	3,651	3,651	8,916
			Total Government House and Government Office Gardens.	**4,740**	**4,781**	**4,825**	**12,632**
			Carried over ..	41,754	42,843	42,311	50,717

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40.—AGRICULTURE—(vii) BOTANICAL AND PUBLIC GARDENS—*concld.*	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
			Brought forward ..	41,754	42,843	42,311	50,717
			Station Gardens				
Contingencies—Charged.			*Rates and taxes* ..	*120*	*118*	*124*	*118*
			Countersigned Contingencies				
Contingencies—Voted.			Rents ..	146	146	146	93
			Pay of menials ..	6,174	6,278	7,083	5,822
			Purchase of live and dead stock ..	850	1,123	1,236	1,154
			Petty Construction and Repairs ..	1,600	2,261	2,005	1,742
			Other Contingencies ..	..	..	..	408
			Contract Contingencies ..	6,347	6,675	7,214	6,519
			Total ..	15,117	16,483	17,684	15,738
			Total Station Gardens ..	**15,237**	**16,601**	**17,808**	**15,856**
Grants-in-aid ..			Grants to Local Bodies for maintenance of gardens ..	100	100	100	100
			Total Botanical and Public Gardens ..	**57,091**	**59,544**	**60,219**	**66,673**
			Charged ..	*944*	*717*	*579*	*3,119*
			Voted ..	56,147	58,827	59,640	63,554
			DETAILED ACCOUNT No. 40.—AGRICULTURE—(viii) AGRICULTURAL EXPERIMENTS AND RESEARCH				
			(*a*) EXPENDITURE ON RICE RESEARCH SCHEME				
Pay of Officers..	1	1	Research Officer 1 (150—375) ..	3,450	3,450	3,450	4,425
Pay of Establishment.	4	4	Agricultural Assistants 1 (115—5—135), 1 (85—5—90), 1 (75—5—95), 1 (75), for 4 months.	3,076	5,660	4,193	5,784
	8	5	Clerk, Laboratory Assistants, etc., 1 (30—38), 2 (30), 2 (11—½—15).	1,387		1,589	
			Total ..	4,463	5,660	5,782	5,784
			Carried over ..	7,913	9,110	9,232	10,209

Units of appropriation	Numbers. 1937-38	1938-39	DETAILED ACCOUNT No. 40.—AGRICULTURE—(viii) AGRICULTURAL EXPERIMENTS AND RESEARCH—*contd.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	7,913	9,110	9,232	10,209
			(*a*) RICE RESEARCH SCHEME—*concld.*				
Allowances, Honoraria, etc.			Travelling Allowance ..	1,200	1,680	1,680	1,706
			Conveyance Allowance ..	600	..	..	..
			Total ..	1,800	1,680	1,680	1,706
			Countersigned Contingencies				
Contingencies ..			Other Contingencies ..	2,500	2,500	2,500	2,911
			Contract Contingencies ..	200	200	200	289
			Total ..	2,700	2,700	2,700	3,200
			Total—Rice Research Scheme ..	**12,413**	**13,490**	**13,612**	**15,115**
			(*c*) GANGAI PEST SCHEME				
Pay of Establishment.	4	4	Pay of Establishment ..	767	1,931	1,969	1,150
Allowances, Honoraria, etc.			Travelling Allowance ..	250	800	800	485
Contingencies ..			Contingencies ..	84	200	200	96
			Total ..	1,101	2,931	2,969	1,731
			(*e*) SANN-HEMP SCHEME				
Pay of Establishment.	1	1	Botanical Assistant (70—150) ..	849	840	840	118
Allowances, Honoraria, etc.			Travelling Allowance ..	300	300	300	76
Contingencies ..			Countersigned Contingencies ..	800	760	760	799
			Total Sann-Hemp Scheme ..	**1,949**	**1,900**	**1,900**	**993**

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40.—AGRICULTURE—(viii) AGRICULTURAL EXPERIMENTS AND RESEARCH —concld.	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			(*f*) OIL SEEDS SCHEME				
Pay of Officers ..	1	1	Oil Seed Specialist (250—325) ..	3,017	3,000	3,000	170
Pay of Establishment.	2	2	Research Assistants (70—85) ..	1,680	1,971	1,680	..
	5	5	Clerks 1 (30—38), Laboratory Assistants 2 (25) and Servants 2 (11).	1,241		1,224	..
			Total ..	2,921	1,971	2,904	..
Allowances, Honoraria, etc.			Travelling Allowance ..	1,000	1,000	1,000	..
Contingencies. ..			Countersigned contingencies ..	3,000	3,000	3,000	660
			Total Oil Seeds Scheme ..	9,938	8,971	9,904	830
			(*g*) CITRUS FRUIT RESEARCH SCHEME				
Pay of Officers ..	1	1	Horticulturist (250—325) ..	3,000	2,509	3,000	..
Pay of Establishment.	3	3	Research Assistants 70—85 ..	2,520	2,025	2,520	..
	4	4	Clerk 1 (30—38), Laboratory Assistants 2 (25) and Servant 1 (11).	1,107		1,092	..
			Total ..	3,627	2,025	3,612	..
Allowances, Honoraria.			Travelling Allowance ..	600	1,200	600	..
			Conveyance allowance ..	600	442	..	..
			Total ..	1,200	1,642	600	..
Contingecies—Charged.			*Rates and Taxes* ..	*50*	..	..	..
Contingencies—Voted.			Countersigned contingencies ..	5,496	9,996	9,996	..
			Total Citrus Fruit Research Scheme ..	13,373	16,172	17,208	..
			Charged ..	*50*	..	..	..
			Voted ..	13,323	16,172	17,208	..

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 40—AGRICULTURE—(ix) SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA AND (ix) OTHER CHARGES	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			AGRICULTURAL MARKETING SCHEME				
Pay of Officers—Voted.	1	1	Assistant Marketing Officer (400—25—500) ..	6,000	2,713	5,717	5,416
Pay of Establishment.	3	3	Assistant Marketing Officers 1 (200—25—300) 2 (125—145).	6,720	..	6,646	8,849
	4	4	Clerks (75—5—120), (70—2—80), (30—2—40), 1 (35—3—41).	2,853	9,959	2,307	
	5	5	Servants (12½) ..	750	..	600	
			Total ..	10,323	9,959	9,553	8,849
Allowances, Honoraria, etc.			Travelling Allowance ..	2,500	2,000	3,000	1,931
Contingencies—Charged.			*Rates and Taxes* ..	*160*	..	..	..
Contingencies—Voted.			Countersigned Contingencies ..	1,160	1,730	1,730	1,748
			Total Agricultural Marketing Scheme ..	**20,143**	**16,402**	**20,000**	**17,944**
			Charged ..	*160*	..	..	..
			Voted ..	19,983	16,402	20,000	17,944
			DETAILED ACCOUNT No. 40.—(x) AGRICULTURE—OTHER CHARGES—EXPENDITURE IN CONNECTION WITH COTTON RESEARCH				
			Countersigned Contingencies				
Contingencies ..			Other Contingencies ..	60	50	50	29
			Contract Contingencies				
			Books and Periodicals ..	60	60	60	406
			Other Contract Contingencies ..	360	400	400	
			Total ..	480	510	510	435
			Total Cotton Research ..	480	510	510	435

DETAILED ACCOUNT No. 40.—(xi) AGRICULTURE—(xi) CHARGES IN ENGLAND	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
	Charged	Voted	*Charged*	Voted	*Charged*	Voted	*Charged*	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Leave and deputation salaries ..	*12,000*	..	*33,840*	1,200	*13,600*	1,320	*12,284*	7,690
Sterling overseas pay ..	*8,000*	..	*5,720*	..	*12,000*	..	*11,476*	..
Stores ..	..	..	..	120	..	..	..	..
Gain by exchange ..	..	..	*—216*	—7	..	..	*—130*	—40
Total ..	*20,000*	..	*39,344*	1,313	*25,600*	1,320	*23,630*	7,650

Grant No. 16

41.—VETERINARY

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41-A	Superintendence ..	*25,106*	63,886	*24,600*	64,628	*25,300*	64,628	*19,986*	69,582
41-B	Subordinate Establishment.	*40*	2,17,383	*40*	2,13,335	*40*	2,14,335	..	2,14,394
41-C	Hospitals and Dispensaries.	..	98,745	..	89,760	..	97,840	..	93,928
41-D	Breeding operations ..	*2*	64,475	*2*	67,309	..	70,357	*29*	78,439
41-E	Other Charges—								
	(i) Imperial Council of Agriculture Research Department— (*a*) Veterinary Research..	..	10,369	..	9,500	..	9,500	..	9,159
	(*b*) Scheme for vaccination of cattle against rinderpest.	..	..	..	14,000	..	14,000	..	14,763
	(ii) Scheme for economic development and improvement of rural areas financed from the Central Government rural development grant—Improved bulls for district councils.	..	..	..	13,826	..	15,000	..	..
	(iii) Schemes for economic development and improvement of rural areas financed from earmarked excise revenue.	..	61,424	..	..	..	..	..	..
	Deduct—Amount transferred from the Provincial Fund for economic development and improvement of rural areas.	..	−61,424	..	..	..	..	..	..
	Total ..	*25,142*	4,54,858	*24,642*	4,72,358	*25,340*	4,85,660	*20,015*	4,80,265
		4,80,000		4,97,000		5,11,000		5,00,280	

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 41-A—VETERINARY—SUPERINTENDENCE	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
Pay of Officers—Charged.	1	1	*Director of Veterinary Services (1,600—1,900)* ..	*20,730*	*19,830*	*19,830*	*13,778*
Pay of Officers—Voted.	6	6	Deputy Director of Veterinary Services 1 (350—1,250) and Assistant Directors of Veterinary Services 1 (200—750), 4 (175—475).	31,800	30,800	30,800	35,402
Pay of Establishment.	19	19	Clerks 1 (150—250), 1 (50—125), 15 (30—80), 2 (50—175).	16,000	15,928	15,928	18,587
	17	17	Servants 2 (19—35), 15 (11—15) ..	3,144	3,072	3,072	
			Total ..	19,144	19,000	19,000	18,587
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*2,500*	*3,500*	*4,200*	*4,800*
			Carried over ..	74,174	73,130	73,830	72,567

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 41-A—VETERINARY—SUPERINTENDENCE	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs
			Brought forward ..	74,174	73,130	73,830	72,567
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	6,000	7,000	7,000	7,181
			Dear District Allowance	390	390	390	414 (Dear District and Hill Allowance)
			Hill Allowance	138	138	138	
			Total ..	6,528	7,528	7,528	7,595
Contingencies—Charged.			*Rates and taxes* ..	*1,800*	*1,200*	*1,200*	*1,408*
Contingencies—Voted.			Tour Charges	260	300	300	5,156 (Tour Charges to Other Contingencies)
			Books, Maps and Periodicals	500	600	600	
			Purchase of Furniture and Instruments ..	216	250	250	
			Other Contingencies	2,490	3,450	3,450	
			Total ..	3,466	4,600	4,600	5,156
			Countersigned Contingencies				
			Assistant Directors, Veterinary Services				
Contingencies—Charged.			*Rates and taxes*	*70*	*70*	*70*	..
Contingencies—Voted.			Countersigned Contingencies ..	860	300	300	410 (Countersigned Contingencies and Tour Charges)
			Tour Charges	88	100	100	
			Contract Contingencies	2,000	2,300	2,300	2,432
			Total ..	2,948	2,700	2,700	2,842
			Total Superintendence ..	**88,986**	**89,228**	**89,928**	**89,568**
			Charged ..	*25,100*	*24,600*	*25,300*	*19,986*
			Voted ..	63,886	64,628	64,628	69,582
			DETAILED ACCOUNT No. 41-B—VETERINARY—SUBORDINATE ESTABLISHMENT				
Pay of Establishment.	152	161	Veterinary Inspectors and Assistants 10 (130—200), 137 (60—120), 14 (125—140) and special pay 3 (30), 3 (10).	1,83,960	1,69,486 (Veterinary Inspectors and Assistants and Servants)	1,81,345	1,69,357 (Veterinary Inspectors and Assistants to Deduct—Probable savings)
	9	18	Servants (11—15)	1,914		1,284	
			Temporary Establishment	..	..	..	
			Deduct—Probable savings	−14,000	..	−12,143	
			Total ..	1,71,874	1,69,486	1,70,486	1,69,357
			Carried over ..	1,71,874	1,69,486	1,70,486	1,69,357

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 41-B—VETERINARY—SUBORDINATE ESTABLISHMENT	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,71,874	1,69,486	1,70,486	1,69,357
Allowances, Honoraria, etc.			Travelling Allowance ..	43,450	43,000	43,000	44,211
			Dear District Allowance ..	90		90	
			Compensatory Allowance ..	1,159	349	259	345
			House Rent Allowance ..	360	..	..	..
			Total ..	45,059	43,349	43,349	44,556
			Countersigned Contingencies				
Contingencies—Charged.			*Rates and taxes* ..	*40*	*40*	*40*	..
Contingencies—Voted.			Other Contingencies ..	50	100	100	42
			Contract Contingencies ..	400	400	400	439
			Total ..	450	500	500	481
			Total Subordinate Establishment ..	**2,17,423**	**2,13,375**	**2,14,375**	**2,14,394**
			Charged ..	*40*	*40*	*40*	..
			Voted ..	2,17,383	2,13,335	2,14,335	2,14,394
			DETAILED ACCOUNT No. 41-C—VETERINARY—HOSPITALS AND DISPENSARIES				
Pay of Establishment.	7	16	Servants 2 (20—45), 4 (11—15), 1 (11), 9 (25) ..	2,930	1,805	1,805	1,705
Allowances, Honoraria, etc.			Stipends and Scholarships ..	300	2,580	2,580	5,358
			Dear District Allowance ..	90	90	90	70
			House Rent Allowance ..	180	..	..	..
			Total ..	570	2,670	2,670	5,428
			Countersigned Contingencies				
Contingencies ..			Menials ..	1,170	..	..	..
			Medicines and Instruments ..	93,500	84,710	92,790	76,610
			Customs Duty on imported stores ..	..	..	..	7
			Other Contingencies ..	500	500	500	10,103
			Total ..	95,170	85,210	93,290	86,72
Grant-in aid ..			Grant-in-aid to the Chikalda Veterinary Dispensary	75	75	75	7
			Total Hospitals and Dispensaries ..	**98,745**	**89,760**	**97,840**	**93,92**

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 41-D—VETERINARY—BREEDING OPERATIONS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			CATTLE-BREEDING AND DAIRY FARMS				
Pay of Officers—Voted.	1	1	Officer in charge Animal Husbandry (200—750) ..	7,475	9,164	7,175	..
Pay of Establishment.	5	5	Farm Assistants and special pay 2 (80—250), 3 (50—150).	6,921	6,820	6,620	..
	2	2	Clerks (30—80) ..	1,661	1,505	1,505	..
	11	11	Servants 2 (20—50), 5 (15—1—25), 1 (15—1—20), 3 (11—15).	3,183	3,169	3,169	4,740
			Temporary establishment ..	..	550	550	..
			Total ..	11,765	12,044	11,844	4,740
Allowances, Honoraria, etc.			Travelling Allowance ..	1,000	1,465	1,465	76
			Dear District Allowance ..	198	198	198	226
			Total ..	1,198	1,663	1,663	302
Contingencies—Charged.			*Rates and taxes* ..	*2*	*2*	..	*29*
Contingencies—Voted.			*Countersigned Contingencies*				
			Pay of menials ..	12,900	15,311	16,111	27,018
			Feed and Care of Cattle ..	19,600	18,450	18,450	30,016
			Buildings and Fencings ..	1,700	1,500	3,580	4,539
			Purchase of stock ..	..	..	..	..
			Experiments and Implements ..	2,850	2,000	3,320	..
			Rents ..	1,000	1,152	1,152	268
			Premium to owners of selected and certified bulls ..	3,000	3,000	3,000	4,050
			Other Contingencies ..	2,597	2,650	3,687	7,236
			Contract Contingencies				
			Purchase of Books and Periodicals ..	10	10	10	..
			Contract Contingencies ..	380	365	365	270
			Total ..	44,037	44,438	49,675	73,397
			Total Breeding Operations ..	**64,477**	**67,311**	**70,357**	**78,468**
			Charged ..	*2*	*2*	..	*29*
			Voted ..	64,475	67,309	70,357	78,439

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 41.—E—VETERINARY—OTHER CHARGES—(i) IMPERIAL COUNCIL OF AGRICULTURE RESEARCH DEPARTMENT	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			(i) (*a*) Veterinary Research				
Pay of Officers ..	1	1	Investigating officer (400—525) ..	6,510	6,210	6,210	5,909
Pay of Establishment.	1	1	Clerk (30—80) ..	641	620	620	588
	1	1	Servant (13) ..				
			Total ..	641	620	620	588
Allowances, Honoraria, etc.			Travelling Allowance ..	2,800	2,452	2,452	2,495
			Dear District Allowance ..	18	18	18	7
			Total ..	2,818	2,470	2,470	2,502
			Countersigned Contingencies				
Contingencies ..			Contingencies ..	400	200	200	160
			Total Veterinary Research ..	10,369	9,500	9,500	9,159
			(i) (*b*) Scheme for vaccination of cattle against rinderpest				
Pay of Establishment.	9	..	Veterinary Inspector and Assistants ..	..	10,000	10,000	10,376
	9	..	Servants ..				
Allowances, Honoraria, etc.			Travelling Allowance ..	..	3,000	3,000	3,033
			Countersigned Contingencies				
Contingencies ..			Contingencies ..	..	1,000	1,000	1,354
			Total Scheme for vaccination of cattle against rinderpest.	..	14,000	14,000	14,763

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 41.—E—VETERINARY—OTHER CHARGES—(iii)—SHEMES FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS FINANCED FROM EARMARKED EXCISE REVENUE	Budget Estimate 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			(a) **Dewal Cattle-Breeding Farm.**				
Pay of Establishment.	..	1	Superintendent (70—5—175)	770	..	..	..
	..	1	Overseer (50—5/2—100)	550	..	..	..
	..	1	Clerks (30—80))	330	..	..	..
	..	4	Servants 2 (15—25), 1 (20-30), 1 (11—15) ..	671	..	..	..
			Total ..	2,321	..	..	..
			Countersigned Contingencies.				
Contingencies—Voted.			Menials	2,387	..	..	..
			Live and dead stock	16,500	..	..	..
			Buildings	9,250	..	..	..
			Feed and care	4,066	..	..	..
			Other contingencies	1,900	..	..	..
			Total ..	34,103	..	..	..
			Total—Dewal Cattle-breeding Farm ..	36,424	..	..	..
			(b) **Experimental Sheep Farming**				
			Countersigned Contingencies				
Contingencies—Voted.			Pay of menials	880	..	..	..
			Purchase of stock	1,000	..	..	..
			Material and equipment	700	..	..	..
			Buildings and Fencing	1,500	..	..	..
			Feed and care	680	..	..	..
			Other contingencies	240	..	..	..
			Total—Experimental Sheep Farming ..	5,000	..	..	..
			(c) **Outlying Dispensaries.**				
Pay of Establishment.	..	20	Compounders (20) ..	4,400	..	..	..
Allowances, Honoraria etc.			House-rent Allowance ..	1,100	..	..	..
			Countersigne Contingencies.				
Contingencies—Voted.			Menials ..	4,400	..	..	..
			Medicines, Instruments and furniture ..	9,000	..	..	..
			Other Contingencies ..	1,100	..	..	..
			Total ..	14,500	..	..	..
			Total—Outlying Dispensaries ..	20,000	..	..	..
			Total—Expenditure on Schemes for Economic Development, etc., financed from earmarked excise sevenue.	61,424	..	..	..

Grant No. 17

42.—CO-OPERATION

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
		Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Direction ..	*15,634*	2,08,310	*32,999*	1,81,243	*41,650*	1,87,329	*40,649*	1,75,543
(i)	Grants-in-aid ..	..	29,000	..	27,532	..	27,532	..	24,000
	Other charges—								
	(a) Provincial Village Panchayat Officer.	*1*	12,593	*1*	11,920	..	12,489	*1*	11,823
(ii)	(b) Scheme for co-operative training and education financed by the Government of India rural development grant.		10,462	..	11,305	..	14,000	..	..
	(c) Multi-purpose Co-operative Societies.	..	5,100	..	..	..	..	..	..
	(d) Deduct Amount transferred from the Provincial fund for economic development and emprovement of rural areas.	..	—5,100	..	..	..	..	..	..
	Tota ..	*15,635*	2,60,365	*33,000*	2,32,000	*41,650*	2,41,350	*40,650*	2,11,366
		2,76,000		2,65,000		2,83,000		2,52,016	

Units of appropriation.	Numbers. 1937-38.	Numbers. 1938-39.	DETAILED ACCOUNT No. 42.—CO-OPERATIVE CREDIT	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts 1936-37.
				Rs.	Rs.	Rs.	Rs.
			(1) Direction				
Pay of Officers—Charged.	1	1	**Registrar (1,150—2,500) and special pay (150)* ..	*14,000*	*13,405*	*14,200*	*37,943*
	1	..	*Deputy Registrar (1,000—2,250) and special pay (150).*	..	*15,944*	*23,800*	
			Total ..	*14,000*	*29,349*	*38,000*	*37,943*
Pay of Officers—Voted.	1	2	Deputy Registrar 1 (1,000—2,250) 1 (250—850) and special pay 1 (150) (100).	27,893	9,113	9,113	25,665
	5	5	Assistant Registrars 3 (250—25—600), 1 (150—500) 1 (125—400) and leave salary.	14,890	18,779	19,360	
			Total ..	42,783	27,892	28,473	25,665
Pay of Establishment.	67	67	Clerks and Auditors 2 (175—275), 1 (175), 3 (160—250), 1 (125—10—175), 25 (80—150), 8 (50—100), 8 (30—80), 1 (200—300), 3 (85—150), 14 (70—120), 1 (80—5—150).	95,525	94,073	95,396	1,09,535
	63	63	Servants 60 (11—15), 2 (15—20), 1 (10—12) ..	9,271	9,089	9,195	
			Temporary Establishment ..	20,675	12,459	14,473	
			Total ..	1,25,471	1,15,621	1,19,064	1,09,535
Allowances, Honoraria, etc.—Charged.	..	..	*Travelling Allowance* ..	*1,600*	*3,600*	*3,600*	*2,685*
			Carried over ..	1,83,854	1,7 6,46	1,89,137	1,75,828

*Half the pay is debited to this head of account and the other half to the head Industries.

Units of appropriation	Numbers 1937-38	Numbers 1938-39	42.—CO-OPERATION—(i) DIRECTION—(ii) PROVINCIAL VILLAGE PANCHAYAT OFFICER	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37.
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,83,854	1,76,462	1,89,137	1,75,828
			(i) Direction				
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	22,220	22,459	22,460	22,058
			Dear District Allowance ..	912	1,278	839	1,226
			Total ..	23,132	23,737	23,299	23,284
Contingencies—Charged.			*Rates and taxes* ..	*34*	*50*	*50*	*21*
Contingencies—Voted.			Purchase of books and periodicals ..	1,100	1,105	1,105	554
			Furniture and Instruments ..	800	609	800	775
			Purchase and repair of tents ..	150	100	100	..
			Tour charges ..	5,000	4,498	5,000	2,731
			Section writing charges ..	500	340	500	..
			Rents	72	80	80	42
			Other Contingencies ..	9,302	7,261	8,908	12,957
			Total ..	16,924	13,993	16,493	17,059
			Total Direction ..	**2,23,944**	**2,14,242**	**2,28,979**	**2,16,192**
			Charged ..	*15,634*	*32,999*	*41,650*	*40,649*
			Voted ..	2,08,310	1,81,243	1,87,329	1,75,543
			(a) Other Charges—Provincial Village Panchayat Officer.				
Pay of Officers..	1	1	Village Panchayat Officer 1 (250—850) ..	9,541	9,017	9,061	8,575
Pay of Establishment.	1	1	Clerk 1 (30—50)	438	414	414	654 (Clerk and Servants)
	2	2	Servants (11—15)	264	259	264	
			Total ..	702	673	678	654
Allowances, Honoraria, etc.			Travelling Allowance	2,000	1,880	2,400	2,251
Contingencies—Charged.			*Rates and taxes* ..	*1*	*1*	..	1
Contingencies—Voted.			Countersigned Contingencies	350	350	350	343
			Total Provincial Village Panchayat Officer ..	**12,594**	**11,921**	**12,489**	**11,824**

Units of appropriation	Numbers 1937-38.	Numbers 1938-39.	42—CO-OPERATION—OTHER CHARGES—	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			(b) SCHEME FOR CO-OPERATIVE TRAINING AND EDUCATION FINANCED BY THE GOVERNMENT OF INDIA RURAL DEVELOPMENT GRANT				
Pay of Establishment, etc.			Auditors, peons and special pay to Assistant Educational Inspector.	3,852	11,305	14,000	..
Allowances, Honoraria.			Travelling allowance ..	1,500			
Contingencies ..			Contingencies	5,110			
			Total Co-operative training, etc. ..	10,462	11,305	14,000	..
			EXPENDITURE FROM PROVINCIAL GOVERNMENT GRANT FOR RURAL DEVELOPMENT				
			(c) **Multi-purpose Co-operative Societies**				
Pay of Establishment.	..	10	Managers ..	3,600	..	..	..
Contingencies ..			Petty construction and repairs ..	1,500	..	..	..
			Total Multi-purpose Co-operative Societies ..	5,100	..	..	..

Grant No. 18†

43.—INDUSTRIES

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39 Charged Rs.	Budget Estimate, 1938-39 Voted Rs.	Revised Estimate, 1937-38 Charged Rs.	Revised Estimate, 1937-38 Voted Rs.	Budget Estimate, 1937-38 Charged Rs.	Budget Estimate, 1937-38 Voted Rs.	Accounts, 1936-37 Charged Rs.	Accounts, 1936-37 Voted Rs.
43-A	**Direction** ..	*13,004*	**32,073**	*12,509*	**27,796**	*13,304*	**27,796**	*13,614*	**28,013**
43-B	**Industrial Education** ..	*2,149*	**2,00,840**	*2,080*	**1,95,859**	*1,932*	**2,03,768**	*2,186*	**1,90,454**
43-C	**Industrial Development**	*30*	**52,404**	*30*	**54,726**	*30*	**53,170**	*1*	**48,475**
	Charges in England ..	..	..	..	..	..	..	..	..
	Total ..	*15,183*	**2,85,317**	*14,619*	**2,78,381**	*15,266*	**2,84,734**	*15,801*	**2,66,942**
		3,00,500		**2,93,000**		**3,00,000**		**2,82,743**	

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 43-A.—INDUSTRIES	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
			Direction				
Pay of Officers—Charged.	**1*	*1*	*Director of Industries (1,150—2,500)* ..	*12,200*	*11,605*	*12,400*	*12,800*
Pay of Officers—Voted.	..	1	Deputy Director of Industries (400—800) ..	4,400	..	..	..
Pay of Establishment.	1	1	Commercial Agent (100—200) ..	1,543	1,483	1,483	21,698
	11	12	Clerks 1 (250—400), 1 (100—200), 3 (50—175), 1 (50—150), 6 (30—80)	17,900	18,172	18,352	
	8	10	Servants 1 (19—35), 1 (15—20), 7 (11—15), 1 (10)..	1,764	1,470	1,467	
			Temporary establishment ..	..	477	300	
			Total ..	21,207	21,602	21,602	21,698
			Carried over ..	37,807	33,207	34,002	34,498

*One half of the pay is debited to this head and the other half to the head "42.—Co-operative Credit".
†The grant for "36.—Scientific Departments" on page 102 is included in this grant.

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 43-A.—INDUSTRIES—*concld.*	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
			Brought forward ..	37,807	33,207	34,002	34,498
			DIRECTION				
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*800*	*900*	*900*	*810*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	2,700	1,689	1,700	1,441
			Dear District Allowance ..	286	240	248	360
			Hill Allowance ..	150	169	150	
			Total ..	3,136	2,098	2,098	1,801
Contingencies—Charged.			*Rates and Taxes* ..	*4*	*4*	*4*	*4*
Contingencies—Voted.			Purchase of Books and Periodicals ..	375	500	500	4,514
			Purchase of Furniture and Instruments ..	425	300	300	
			Tour charges ..	230	300	300	
			Other Contingencies ..	2,300	2,996	2,996	
			Total ..	3,330	4,096	4,096	4,514
			Total Direction ..	45,077	40,305	41,100	41,627
			Charged ..	*13,004*	*12,509*	*13,304*	*13,614*
			Voted ..	32,073	27,796	27,796	28,013
			DETAILED ACCOUNT No. 43-B.—INDUSTRIES—INDUSTRIAL EDUCATION				
			(1) Reformatory School, Jubbulpore				
Pay of Officers ..	1	1	Superintendent (300—20—600)	7,200	6,988	6,988	6,748
Pay of Establishment.	4	4	Masters 3 (20—1—35), 1 (40—2—50) ..	1,827	1,815	1,815	6,579
	2	2	Clerks 1 (30—80), 1 (30—65)	1,793	1,763	1,763	
	14	14	Warders and Supervisors 2 (20—30), 8 (30—45), 4 (15—19).	4,856	3,956	3,956	
			Total ..	8,476	7,534	7,534	6,579
Allowances, Honoraria, etc.			Rewards to trade masters	50	50	50	20
			Compensatory allowance to Medical Assistant and hospital servants.	180	180	180	
			Total ..	230	230	230	2
			Carried over ..	15,906	14,752	14,752	13,5

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 43-B.—INDUSTRIES—INDUSTRIAL EDUCATION—*contd.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	15,906	14,752	14,752	13,532
			REFORMATORY SCHOOL, JUBBULPORE				
Contingencies—Charged.			*Countersigned Contingencies.*				
			Rates and Taxes ..	*500*	*535*	*400*	*760*
Contingencies—Voted.			Allowance to Non-Government religious teacher and hospital servant.	360	360	360	7,389 (for items Allowance to Other Contingencies)
			Rewards to Reformatory School boys ..	425	400	400	
			Dietary charges	3,300	4,300	3,100	
			Hospital charges	270	300	250	
			Clothing and bedding	1,225	1,000	1,000	
			Sanitation charges	100	100	100	
			Charges for moving school boys ..	100	100	100	
			Extraordinary charges for live-stock, tools and plant	25	100	100	
			Other Contingencies	1,500	1,600	1,600	
			Contract Contingencies.				
			Contract Contingencies	130	130	130	220
			Total ..	7,435	8,390	7,140	7,609
			Total Reformatory School ..	23,841	23,677	22,292	21,901
			MANUFACTURES				
Pay of Establishment.	4	4	Manufacturing Establishment 3 (45—100), 1 (20—25).	3,855	3,740	3,650	3,611
Contingencies ..			*Countersigned Contingencies.*				
			Material and equipment .. .. } Other Countersigned Contingencies .. }	1,235	1,053	1,053	994
			Contract Contingencies.				
			Contract Contingencies	5	5	5	5
			Total ..	1,240	1,058	1,058	999
			Total Manufactures ..	5,095	4,798	4,708	4,610
			Grand Total Reformatory School ..	**28,936**	**28,475**	**27,000**	**26,511**
			Charged ..	*500*	*535*	*400*	*760*
			Voted ..	28,436	27,940	26,600	25,751

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 43-B.—INDUSTRIES—INDUSTRIAL EDUCATION—*contd.*	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1936-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts, 1936-37 Rs.
			(ii) Schools of Handicrafts				
ay of Officers..	1	1	Head Master and Inspector of Industrial Schools (600—30—750).	9,000	9,009	9,000	9,000
Pay of Establishment.	50	48	Masters and Instructors 1 (250—350), 1 (150—10—350), 1 (100—10—200), 1 (60—125), 34 (45—100), 1 (40—50), 1 (30), 8 (50).	51,911	47,256	48,442	54,173 (for the three items)
	9	9	Clerks, Storekeepers, etc., 1 (80—125), 6 (30—80), 2 (30—65).	7,616	7,216	7,818	
	11	11	Servants (11—15) ..	1,606	1,170	1,264	
			Total ..	61,133	55,642	57,524	54,173
Allowances, Honoraria, etc.			Travelling Allowance ..	1,700	1,700	1.700	1,956
			House-rent and other Allowances ..	1,034	954	1,034	896
			Dear District Allowance ..	289	315	334	343
			Total ..	3,023	2,969	3,068	3,195
			Countersigned Contingencies.				
Contingencies—Charged.			*Rates and Taxes* ..	*1,649*	*1,545*	*1, 532*	*1,426*
Contingencies—Voted.			Material and Equipment ..	18,291	24,500	24,500	37,902 (for the three items)
			Petty Construction and Repairs ..	..	850	850	
			Other Contingencies ..	14,000	14,327	14,948	
			Contract Contingencies.				
			Purchase of Books .. / Other Contingencies ..	1,585	1,626	1,700	1,595
			Total ..	33,876	41,303	41,998	39,497
Scholarships ..			Scholarships ..	42,914	36,858	40,838	37,848
			Deduct—Probable savings ..	—4,000	..	..	..
			Total Schools of Handicrafts ..	1,47,595	1,47,326	1,53,960	1,45,139
			Charged ..	*1,649*	*1,545*	*1,532*	*1,426*
			Voted ..	1,45,946	1,45,781	1,52,428	1,43,713

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 43-B.—INDUSTRIES—INDUSTRIAL EDUCATION—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			(iii) Grants-in-aid and Scholarships				
Grants-in-aid and Scholarships.			Industrial Scholarships tenable at the Indian Institute of Science, Bangalore.	2,968	3,610	4,800	
			Grants-in-aid to the Berar Technical Institute, Amraoti.	8,240	8,240	8,240	
			Industrial Scholarships tenable at the School of Mining and Geology, Dhanbad.	1,840	2,080	2,160	
			Industrial Scholarships tenable at the Victoria Jubilee Technical Institute, Bombay, and contribution to the Institute.	7,710	6,402	7,090	20,990
			Annual Subsidy to the Indian Institute of Science, Bangalore.	1,500	1,500	1,500	
			Stipends to apprentices of the Leather Tanning School.	..	306	950	
			Grants-in-aid to the All-India Village Industries Association, Wardha, for the training of boys.	1,800	..	..	..
			Industrial scholarships tenable at the Demonstration classes of the Government of Bengal.	900	..	..	..
			*Grants in-aid to the All-India Spinners' Association for the encouragement of hand spinning and weaving in rural areas.	21,760	..	..	..
			Deduct—Amount transferred from the provincial fund for economic development and improvement of rural areas.	—21,760	..	..	..
			Total grants-in-aid and scholarships ..	24,958	22,138	24,740	20,990
Charges payable to other Governments Departments, etc.			Charges payable to Bengal Government for the training of students in umbrella-making.	1,500	..	..	..
			Total Industerial Education ..	2,02,989	1,97,939	2,05,700	1,92,640
			Charged ..	*2,149*	*2,080*	*1,932*	*2,186*
			Voted ..	2,00,840	1,95,859	2,03,768	1,90,454
			DETAILED ACCOUNT No. 43-C.—INDUSTRIES—INDUSTRIAL DEVELOPMENT				
			(I) Textile Expert and Development of Handloom Weaving Industry				
			(i) *Textile Expert.*				
Pay of Officers ..	1	1	Textile Expert (350—500) ..	5,477	5,133	5,133	5,100
Pay of Establishment.	3	3	Instructors 1 (120—200), 2 (35—100) ..	4,146	3,922	4,338	
	1	1	Clerk (80—125)	1,315	1,849	1,500	6,446
	3	3	Servants (11—15)	472	468	468	
			Temporary establishment	8,275	7,550	8,227	7,514
			Total ..	14,208	13,789	14,533	13,960
Allowances, Honoraria, etc.			Travelling Allowance	2,000	3,000	3,000	2,488
			Dear District Allowance	54	54	54	53
			Total ..	2,054	3,054	3,054	2,541
Contingencies—Charged.			*Countersigned Contingencies.* *Rates and Taxes*	*30*	*30*	*30*	*1*
Contingencies—Voted.			Material and Equipment	3,515	5,450	3,500	
			Tour charges	95	50	100	
			Specimens and Prizes at Fairs	710	1,000	500	5,793
			Furniture and Apparatus	190	200	200	
			Other Contingencies	1,185	950	1,250	
			Contract Contingencies. Contract Contingencies	570	700	500	681
			Total ..	6,265	8,350	6,050	6,474
			Total Textile Expert ..	28,034	30,356	28,800	28,0[illegible]

*Financed from earmarked excise revenue.

Units of appropriation	Number 1937-38	Number 1938-39	DETAILED ACCOUNT No. 43-C.—INDUSTRIES—INDUSTRIAL DEVELOPMENT—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			(ii) Development of Handloom Weaving Industry.				
Grants in aid, etc...			Loans for working capital	12,200	12,200	12,200	10,200
			Grants-in-aid to Weavers' Co-operative Society ..	12,200	12,200	12,200	10,200
			Total—Development of Handloom Weaving Industry.	24,400	24,400	24,400	20,400
			(II) OTHER INDUSTRIAL DEVELOPMENTS				
			**(i) Training of village chamars in use of offal and skin flaying*				
Pay of Establishment.	..	6	Instructors (30) ..	1,980	..	..	..
Allowances, Honoraria, etc.—voted.			Travelling Allowance ..	864	..	..	..
			Countersigned Contingencies.				
Contingencies—Voted.			Material and equipment ..	3,156	..	..	..
			Total training of village chamars ..	6,000	..	..	..
			**(ii) Sericulture*				
Pay of Establishment.	..	2	Supervisor 1 (40) Rearer Reeler 1 (25) ..	715	..	..	..
	..	6	Servants ..	792	..	..	..
			Total ..	1,507	..	..	..
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	300	..	..	..
Contingencies—Voted.			*Countersigned Contingencies.*				
			Material and equipment ..	3,193	..	..	..
			Total Sericulture ..	5,000	..	..	..
			**(iii) Industrial Survey.*				
Pay of Officers—Charged.	..	1	*Survey officer (1,500* ..	*7,500*	..	..	..
Pay of Officers—Voted.	..	3	Assistant Servey officers (400) ..	6,000	..	..	..
Pay of Establishment.	..	10	Investigators (50) ..	2,500	..	..	..
	..	4	Clerks, 1 (75) 3 (40) ..	975	..	..	..
	..	8	Servants ..	480	..	..	..
			Total ..	3,955	..	..	..
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance* ..	*2,000*	..	..	..
Allowances, Honoraria, etc.—Voted.			Travelling Allowance ..	4,000	..	..	..
			Countersigned Contingencies.				
Contingencies—Voted.			Experiments and tests, etc. ..	500	..	..	..
			Other Contingencies ..	1,250	..	..	..
			Total ..	1,750	..	..	..
			Total Industrial Survey ..	25,205	..	..	..
			Charged ..	*9,500*	..	..	..
			Voted ..	15,705	..	..	..
			Total—Other Industrial Developments ..	36,205	..	..	..
			Deduct—Amount transferred from the Provincial Fund for economic devolopment and improvement of rural areas.	—36,205	..	..	..
			Total—Industrial Development ..	52,434	54,756	53,200	48,476

*Financed from earmarked excise revenue.

Grant No. 19 — 47.—MISCELLANEOUS DEPARTMENTS

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
		Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
	Labour and Emigration ..								
47-A	**Inspector of Factories** ..	..	**25,477**	..	**22,798**	..	**22,106**	..	**21,585**
47-B	Labour Office ..	..	**1,540**	..	..	..	..	..	..
	Inspection and Tests ..								
47-C	**Inspector of Steam Boilers.**	*2*	**49,599**	..	**53,713**	..	**54,016**	..	**51,262**
47-D	**Electric Inspector** ..	*16,215*	**16,906**	*16,914*	**16,699**	*16,415*	**16,713**	*18,169*	**14,754**
47-E	**Miscellaneous** ..	*300*	**1,626**	*300*	**1,576**	*300*	**1,450**	*300*	**1,477**
47-F	**Charges in England** ..	..	..	..	..	..	..	*4,874*	..
	Total ..	*16,517*	**95,148**	*17,214*	**94,786**	*16,715*	**94,285**	*23,343*	**89,078**
		1,11,665		**1,12,000**		**1,11,000**		**1,12,421**	

Units of appropriation	Numbers	1938-39	DETAILED ACCOUNTS No. 47-A.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.	Accounts 1936-37. Rs.
Pay of officers—Voted.	1	..	Chief Inspector of Factories (650—25—800) ..	..	..	..	14,848
	2	3	Junior Inspectors 2 (450—25—600), 1 (200—10—400).	17,150	15,902	14,400	
			Total ..	17,150	15,902	14,400	14,848
Pay of Establishment.	3	5	Clerks 1 (80—125), 4 (30—80)	4,069	3,976	3,084	3,510
	3	4	Servants (11— 15)	564		432	
			Total ..	4,633	3,976	3,516	3,510
			Carried over ..	21,783	19,878	17,916	18 358

Units of appropriation.	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT NO. 47-A—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF FACTORIES—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	21,783	19,878	17,916	18,353
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	3,000	2,380	3,600	2,777
			Dear District Allowance	144	90	90	85
			Total ..	3,144	2,470	3,690	2,862
Contingencies ..			Other Contingencies	100	450	100	365
			Other Contract Contingencies	450		400	
			Total ..	550	450	500	365
			Total Inspector of Factories ..	25,477	22,798	22,106	21,585
			DETAILED ACCOUNT NO. 47-B— MISCELLANEOUS DEPARTMENTS—CENTRAL PROVINCES AND BERAR LABOUR OFFICE *Voted.*				
Pay of officers.	..	1	Investigating officers (80—5—125) ..	880	..	..	..
Pay of Establishment.	..	2	Clerks 2 (30—80) ..	660	..	..	..
			Total—Labour office—(Voted) ..	1,540	..	..	..
			DETAILED ACCOUNT NO. 47-C.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS				
Pay of Officers—Charged.	1	..	*Chief Inspector of Steam Boilers*	..	..	..	..
			Total ..	..	..	..	..
Pay of Officers—Voted.	1	1	Chief Inspector of Steam Boilers (800—1,200) ..	9,676	37,128	9,626	34,089
	4	4	Junior Inspectors (400—10—600).. ..	24,247		27,067	
			Total ..	33,923	37,128	36,693	34,089
Pay of Establishment.	5	5	Clerks 1 (150—10—200), 1 (80—5—125), 3 (30—80)	6,100	7,050	6,600	7,919
	8	8	Servants (11—15)	1,128		1,125	
			Total ..	7,228	7,050	7,725	7,919
Allowances, Honoraria, etc. —Voted.			Travelling Allowance ..	5,500	5,500	5,700	5,523
			Dear District Allowance ..	198	1,535	198	1,418
			Fees to Assessors ..	..		..	
			Fees to Examiners ..	..		600	
			Allowance for inspection of boilers on holidays ..	..		600	
			Total ..	5,698	7,035	7,098	6,941
			Carried over ..	46,849	51,213	51,516	48,949

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 47-C.—MISCELLANEOUS DEPARTMENTS—INSPECTOR OF STEAM BOILERS —concld.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	46,849	51,213	51,516	48,949
Contingencies—Charged.			*Rates and taxes*	*2*	..	..	..
Contingencies—Voted.			Fees to Examiners ..	800	2,500	825	2,313
			Furniture and instruments ..	600		125	
			Tour charges ..	250		250	
			Books and periodicals ..	100		100	
			Examination arrangements ..	350		350	
			Other Contingencies ..	650		850	
			Total ..	2,750	2,500	2,500	2,313
			Total Inspector of Steam Boilers ..	49,601	53,713	54,016	51,262
			Charged ..	*2*	..	..	..
			Voted ..	49,599	53,713	54,016	51,262
			DETAILED ACCOUNT No. 47-D.—MISCELLANEOUS DEPARTMENTS—ELECTRIC INSPECTOR				
Pay of Officers—Charged.	1	1	*Electric Adviser to Government (800—50—1,200)*	*14,400*	*14,400*	*14,400*	*15,915*
			Total ..	*14,400*	*14,400*	*14,400*	*15,915*
Pay of Officers—Voted.	1	1	Assistant Electric Inspector (250—15—475) ..	5,145	4,965	4,965	805
	2	3	Junior Assistant Electric Inspector (75—5/2—100) ..	3,495	..	..	..
			Total ..	8,640	4,965	4,965	805
Pay of Establishment.	5	5	Clerks 1 (75—5—100), 4 (30—80) ..	4,380	3,635	4,173	9,026
	4	4	Servants 4 (11—15)	736	660	660	
			Temporary Establishment	..	2,135	2,135	1,775
			Total ..	5,116	6,430	6,968	10,801
Allowances, Honoraria, etc.—Charged.			*Travelling Allowance*	*1,800*	*2,500*	*2,000*	*2,240*
Allowances, Honoraria, etc.—Voted.			Travelling Allowance	1,700	1,700	1,700	1,736
			Dear District Allowance	144	129	143	116
			Total ..	1,844	1,829	1,843	1,852
			Carried over ..	31,800	30,124	30,176	31,613

Units of appropriation.	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT NO. 47-D—MISCELLANEOUS DEPARTMENTS—ELECTRIC INSPECTOR—concld.	Budget Estimate, 1938-39 Rs.	Revised Estimate, 1937-38 Rs.	Budget Estimate, 1937-38 Rs.	Accounts 1936-37 Rs.
			Brought forward ..	31,800	30,124	30,176	31,613
			Countersigned Contingencies.				
Contingencies—Charged.			*Rates and Taxes* ..	*15*	*14*	*15*	*14*
Contingencies—Voted.			Furniture and Apparatus	..	2,275	1,368	439
			Tour Charges	30		30	
			Other Contingencies	276		339	
			Contract Contingencies.				
			Purchase of books and periodicals ..	1,000	1,200	1,200	857
			Other Contract Contingencies				
			Total ..	1,306	3,475	2,937	1,296
			Total Electric Inspector	33,121	33,613	33,128	32,923
			Charged ..	*16,215*	*16,914*	*16,415*	*18,169*
			Voted ..	16,906	16,699	16,713	14,754
			DETAILED ACCOUNT NO. 47-E.—MISCELLANEOUS DEPARTMENTS—MISCELLANEOUS				
			(i) EXAMINATIONS ..	500	500	500	500
			(ii) ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932				
Pay of Officers—Charged.			*Special pay* ..	*300*	*300*	*300*	*300*
Pay of Establishments.	1	1	Clerk (50) ..	600	600	600	712
	1	1	Servant (11) ..	132	132	132	
			Total ..	732	732	732	712
Allowances, Honoraria, etc.			Dear District Allowance	18	18	18	17
Contingencies ..			Contingencies	250	200	200	248
Establishment charges payable to and recoverable from other Governments and Departments.			Cost of establishment of the Joint Stock Companies	126	126	..	..
			Total—Administration of Indian Partnership Act ..	1,426	1,376	1,250	1,277
			Total—Miscellaneous ..	1,926	1,876	1,750	1,777
			Charged ..	*300*	*300*	*300*	*300*
			Voted ..	1,626	1,576	1,450	1,477

DETAILED ACCOUNT NO. 47-F.—MISCELLANEOUS DEPARTMENTS—CHARGES IN ENGLAND	Budget estimate, 1938-39 Charged Rs.	Budget estimate, 1938-39 Voted Rs.	Revised estimate, 1937-38 Charged Rs.	Revised estimate, 1937-38 Voted Rs.	Budget estimate, 1937-38 Charged Rs.	Budget estimate, 1937-38 Voted Rs.	Accounts, 1936-37 Charged Rs.	Accounts, 1936-37 Voted Rs.
Leave and deputation salaries ..	..	..	..	..	..	..	*4,900*	..
Loss or Gain by Exchange ..	..	..	..	..	..	..	*—26*	..
Total ..	..	..	..	..	..	..	4,874	..

Grant No. 20

*50.—CIVIL WORKS

SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Public Works Department.								
Original Works—								
(a) **Buildings** ..	*500*	1,79,140	*500*	8,23,200	*500*	6,45,000	..	4,85,085
(b) **Communications—**								
(i) Financed from ordinary Revenue.	..	40,200	..	77,100	..	50,000	..	32,386
(ii) Financed from Subventions from Central Road Fund.	..	6,12,200	..	4,80,300	..	5,81,300	..	5,82,906
(c) **Miscellaneous** ..	..	3,500	..	1,000	..	3,500	..	184
Repairs— ..								
(i) Financed from ordinary Revenue.	*24,560*	21,82,740	*28,800*	25,18,000	*20,000*	25,36,500	*16,134*	24,93,910
(ii) Financed from Subventions from Central Road Fund.	..	99,400	..	50,000	..	50,000	..	..
Establishment ..	*2,64,700*	12,15,300	*2,28,600*	11,12,300	*2,41,500*	10,43,500	*2,76,186*	10,48,728
Tools and Plant—								
(i) From ordinary Revenue	..	1,73,000	..	1,63,600	..	1,48,000	..	1,38,055
(ii) From Subventions from Central Road Fund.	..	6,000	..	13,200	..	20,000	..	1,67,376
Grants-in-aid—								
(i) From ordinary Revenue	..	2,00,000	..	500	..	2,700	..	5,028
(ii) From Subventions from Central Road Fund.	..	..	..	..	..	..	..	10,593
Suspense ..	..	−10,000	..	2,100	..	−5,000	..	−10,591
Reserve ..	..	2,07,000	..	..	..	2,09,500	..	..
Regrant of Lapses ..	..	50,000	..	..	..	50,000	..	..
Deduct—Probable Savings ..	..	−50,540	..	..	..	−71,000	..	..
Deduct—Amount transferred from the provincial fund for Economic Development and improvement of rural areas.	..	−2,00,000	..	..	..	..	..	..
Total ..	*2,89,760*	47,07,940	*2,57,900*	52,41,300	*2,62,000*	52,64,000	*2,92,320*	49,53,660
Carried over ..	*2,89,760*	47,07,940	*2,57,900*	52,41,300	*2,62,000*	52,64,000	*2,92,320*	49,53,660

*Further details are given in the Civil Works Budget, printed separately.

*50.—CIVIL WORKS—*concld.*

SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*2,89,760*	**47,07,940**	*2,57,900*	**52,41,300**	*2,62,000*	**52,64,000**	*2,92,320*	**49,53,660**
Through the Agency of Local Bodies.								
Original Works—								
(*a*) **Buildings** ..	..	..	..	**9,400**	..	..	..	**5,049**
(*b*) **Communications** ..	..	..	..	..	..	..	..	**496**
(i) **Financed from ordinary Revenue.**	..	..	..	**300**	..	..	..	..
(ii) **Financed from subventions from Road Fund.**	..	..	..	..	..	..	..	..
(*c*) **Miscellaneous** ..	..	..	..	..	..	..	..	..
Repairs ..	..	**6,93,300**	..	**7,90,800**	..	**7,85,000**	..	**6,90,689**
Tools and Plant ..	..	..	..	**1,300**	..	..	..	..
Total ..	..	**6,93,300**	..	**8,01,800**	..	**7,85,000**	..	**6,96,234**
Grand Total ..	*2,89,760*	**54,01,240**	*2,57,900*	**60,43,100**	*2,62,000*	**60,49,000**	*2,92,320*	**56,49,894**
Deduct—**Establishment charges for which a separate grant is made.**	*—2,64,700*	**12,15,300**	*2,28,600*	**11,12,300**	*—2,41,500*	**—10,43,500**	*—2,76,186*	**10,48,728**
Net Total ..	*25,060*	**41,85,940**	*29,300*	**49,30,800**	*20,500*	**50,05,500**	*16,134*	**46,01,166**
	42,11,000		**49,60,100**		**50,26,000**		**46,17,300**	

Grant No. 21

54.—FAMINE

A.—Famine Relief ..	..	**1,400**	..	**3,500**	..	**3,700**	..	**4,15**

*Further details are given in the Civil Works Budget, printed separately.

Grant No. 22 55.—SUPERANNUATION ALLOWANCES AND PENSIONS

	Budget Estimate, 1938-39	Revised Estimate, 1937-38.	Budget Estimate, 1937-38	Accounts 1936-37
	Rs.	Rs.	Rs.	Rs.
Charged.				
1. *Superannuation and Retired Allowances—*				
(*a*) *Contribution in respect of Pensions charged on the revenues of the Federation.*	..	..	*11,89,000*	..
(*b*) *Payable to Pensioners*	*1,12,000*	*1,12,000*	..	*85,261*
2. *Equated payments of commuted value of pensions*	..	..	..	*1,26,258*
3. *Compassionate allowance*	*1,700*	*1,700*	..	*1,561*
4. *Gratuities (ordinary)*	*2,000*	*900*	..	*2,035*
5. *Donations to Provident Fund*	*1,200*	*1,200*	..	*1,326*
6. *Convenanted Civil Service Pensions*	*24,600*	*24,600*	..	*23,800*
7. *Contributions to the I. C. S. Family Pension Fund*	*12,000*	*12,000*	..	..
8. *Charges in England*	*11,27,000*	*10,68,000*	..	*9,87,244*
9. *Loss or gain by exchange*	..	*—5,840*	..	*—5,364*
10. Deduct—*Pensionery charges transferred to Irrigation*	*—7,000*	*—7,400*	*—7,400*	*—5,125*
Total ..	*12,73,500*	*12,07,160*	*11,81,600*	*12,16,996*
Voted.				
1 Superannuation and Retired Allowances—				
(*a*) Payable to Pensioners	26,38,000	26,00,000	24,00,000	23,88,894
(*b*) Payable to other Governments	350	500	600	346
2 Equated payments of commuted value of pensions	5,25,000	4,35,100	3,63,000	7,85,405
3. Compassionate allowance	12,000	12,000	12,000	13,198
4. Gratuities—				
(*a*) Ordinary	18,000	17,879	18,000	14,890
(*b*) From compassionate fund	6,000	6,000	6,000	5,395
5. Donations to Provident Fund	16,250	8,400	21,500	709
6. Charges in England	66,000	62,000	64,000	65,077
7. Loss or gain by exchange	..	—339	..	—356
8. *Deduct*—Actual amount of pension recovered from other Governments ..	—100	—100	—100	—58
9. *Deduct*—Pensionary charges transferred to Irrigation	—32,000	—28,600	—28,600	—36,107
Total ..	32,49,500	31,12,840	28,56,400	32,37,393
Grand Total ..	45,23,000	43,20,000	40,38,000	44,54,389

Grant No. 23 56.—STATIONERY AND PRINTING

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
		Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I.—STATIONERY								
	Stationery supplied from Central Stores.	..	**1,69,904**	..	**1,93,880**	..	**1,98,880**	..	**2,04,585**
56-A ..	**Purchase of plain paper to be used with stamps.**	..	**1,810**	..	**1,642**	..	**1,614**	..	**1,370**
	II.—PRINTING								
	GOVERNMENT PRESSES								
56-B ..	**(1) Secretariat Press** ..	*700*	**2,76,044**	*700*	**2,52,390**	..	**2,49,132**	..	**2,63,083**
56-C ..	**(2) Jail Press** ..	..	**47,892**	..	**48,737**	..	**48,334**	..	**48,703**
	Printing at Private Presses.	..	**250**	..	**655**	..	**1,000**	..	**40,118**
56-D ..	**Charges in England** ..	..	**4,400**	..	**7,996**	..	**8,040**	..	**7,411**
	Total ..	*700*	**5,00,300**	*700*	**5,05,300**	..	**5,07,000**	..	**5,65,270**
		5,01 000		**5,06,000**		**5,07,000**		**5,65,270**	

DETAILED ACCOUNT NO. 56-A PURCHASE OF PLAIN PAPER, ETC.—*Voted.*	Budget 1938-39	Revised 1937-38	Budget 1937-38	Accounts 1936-37
	Rs.	Rs.	Rs.	Rs.
Plain paper supplied from central stamp stores ..	1,660	1,642	1,614	1,370
Supply of cheque book forms	150	..	..	..
Total ..	1,810	1,642	1,614	1,370

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT NO. 56-B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES	Budget, 1938-39	Revised, 1937-38	Budget, 1937-38	Accounts, 1936-37
				Rs	Rs.	Rs.	Rs.
			(i) Secretariat Press				
			ADMINISTRATION				
Pay of Officers ..	1	1	Superintendent (850—50—1,250) ..	15,382	13,782	13,782	16,831
	1	1	Deputy Superintendent (300—10—400) ..	3,890	3,750	3,770	
			Total ..	19,272	17,532	17,552	16,831
			PERMANENT ESTABLISMENT				
			OPERATIVES				
Pay of Establishment.	24	24	Salaried Establishment (16--100)	14,000	12,000	13,900	83,091
			Piecework	70,000	70,000	70,000	
			BRANCH SUPERVISION				
	13	13	Salaried Establishment (40—250)	17,000	17,800	17,000	15,753
			AUXILIARY				
	30	30	Salaried Establishment (16—175)	10,500	9,000	10,500	8,641
			READING BRANCH				
	28	28	Readers (40—350)	30,000	29,500	30,000	30,399
			STANDING FORMES				
	2	2	Salaried (Permanent) (25—75)	1,250	1,150	1,250	1,104
			ALL OTHER ESTABLISHMENTS				
	37	27	Salaried Establishment (5—250).. ..	29,000	29,000	29,000	30,110
			Carried over ..	1,71,750	1,68,450	1,71,650	1,69,098

Units of appropriation.	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 56-B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	1,71,750	1,68,450	1,71,650	1,69,098
			(1) Secretariat Press—*contd.*				
			TEMPORARY ESTABLISHMENT				
			OPERATIVES				
Pay of Establishment.	2	2	Salaried Establishment	1,010	1,150	988	13,422
			Piece-work	10,000	12,500	10,000	
			AUXILIARY				
	17	17	Salaried Establishment	3,168	3,100	3,168	3,427
			ALL OTHER ESTABLISHMENTS				
	4	4	Salaried Establishment	2,700	2,430	2,700	3,770
			Deduct—Probable savings	—1,908	..	—1,916	..
			Total ..	1,86,720	1,87,630	1,86,590	1,89,717
Allowances, Honoraria, etc.			Travelling Allowance	144	144	144	267
			House-rent allowance	30	30	30	3,488
			Allowance for compiling Gazette Index ..	200	1,413	200	
			Overtime Allowance	1,526	2,500	1,262	
			Dear District Allowance	360	350	378	611
			Compensatory Allowance	240	240	240	..
			Total ..	2,500	4,677	2,254	4,366
Contingencies Charged.			*Rates and Taxes*	*700*	*700*	..	..
Contingencies Noted.			Other Contingencies	15,000	15,000	15,000	15,262
			Dead Stock	2,000	2,500	1,000	5,948
			Supplies and Services	11,000	11,300	12,000	17,021
			Raw materials	10,000	10,000	10,000	10,641
			Customs Duty on Imported Stores ..	350	350	350	318
			Petty Construction and repairs .. .	200	..	..	..
			Total ..	38,550	39,150	38,350	49,190
Depreciation Fund.			Provision for depreciation for payment into Depreciation Fund.	22,000	..	..	..
			Renewals and replacements from Depreciation Fund	1,000	1,000	1,000	1,244
			Deduct—Amount transferred from Depreciation Fund.	—10,000	—13,000	—13,000	—14,134
			Total ..	13,000	—12,000	—12,000	—12,890
			Carried over ..	2,60,742	2,37,689	2,32,746	2,47,214

Units of appropriation	Numbers 1937-38	Numbers 1938-39	DETAILED ACCOUNT No. 56-B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
				Rs.	Rs.	Rs.	Rs.
			Brought forward ..	2,60,742	2,37,689	2,32,746	2,47,214
			(1) Secretariat Press—*concld.*				
			Book Depôt.				
Pay of Establishment.	9	9	Clerks 1 (150—225), 2 (30—80), 6 (30—65) ..	10,550	10,310	10,550	10,791
	13	13	Servants (11—35)				
			Total ..	10,550	10,310	10,550	10,791
Allowances, Honoraria, etc.			Dear District Allowance	366	360	366	358
			Total Book Depôt ..	10,916	10,670	10,916	11,149
			Mechanical and Type-foundry Section.				
Pay of Establishment.	9	9	Operatives and Branch Supervision (16—150) ..	5,000	4,600	5,000	4,273
			Temporary piecework	..	22	400	349
			Total ..	5,000	4,622	5,400	4,622
Allowances, Honoraria, etc.			Overtime Allowance	50	75	34	62
			Dear District Allowance	36	34	36	36
			Total ..	86	109	70	98
			Total Mechanical Section, etc. ..	5,086	4,731	5,470	4,720
			(i) Total Secretariat Press ..	2,76,744	2,53,090	2,49,132	2,63,083
			56-C Jail Press				
Pay of Establishment.	12	12	Operatives (25—60)	5,816	5,987	5,864	5,904
	7	7	Branch Supervision (30—125)	6,680	6,370	6,620	6,642
	1	1	Auxiliary (25—1—30)	360	360	360	409
	3	3	Readers (30—80)	2,375	2,385	2,315	2,123
	14	14	All other Establishment (11—175) ..	10,931	10,000	10,539	9,524
			Total ..	26,162	25,102	25,698	24,602
Allowances, Honoraria, etc.			Dear District Allowance	36	35	36	34
			Carried over ..	26,198	25,137	25,734	24,636

Units of appropriation	DETAILED ACCOUNT No. 56-B.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*concld.*	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
	Brought forward ..	26,198	25,137	25,734	24,636
	(ii) Jail Press—*concld.*				
	Countersigned Contingencies.				
Contingencies ..	Purchase of plant and furniture	600	600	600	665
	Stores and raw materials	6,694	7,000	7,000	6,554
	Customs Duty on Imported Stores	400	1,000	1,000	585
	Contract Contingencies	10,000	11,000	10,000	14,434
	Total ..	17,694	19,600	18,600	22,238
Depreciation Fund	Provi sion for depreciation	7,000	8,000	8,000	7,569
	Renewals and replacements from Depreciation Fund	..	1,200	1,200	3,467
	Deduct—English cost of stores	..	−1,200	−1,200	−3,467
	Deduct—Amount transferred from Depreciation Fund ..	−3,000	−4,000	−4,000	−5,740
	Total ..	4,000	4,000	4,000	1,829
	(ii) Total Jail Press ..	47,892	48,737	**48,334**	48,703

DETAILED ACCOUNT No. 56-D.—STATIONERY AND PRINTING—CHARGES IN ENGLAND

	Stores ..	4,400	8,040	8,040	7,448
	Loss or gain by exchange ..	..	−44	..	−37
	Total ..	4,400	7,996	8,040	7,411

Grant No. 24

57.—MISCELLANEOUS

Detailed Account No.	SUMMARY	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
57-A	**Donations for charitable purposes** ..	1,700	2,100	1,700	1,544
	Special Commissions of Enquiry ..	1,000	2,200	1,000	779
57-B	**Petty Establishments** ..	89,725	67,496	65,316	67,941
	Irrecoverable Temporary Loans and advancess written off	2,000	2,000	2,000	1,160
	Rents ..	560	560	500	500
	Rates and taxes ..	..	..	..	*9,433*
57-C	**Contributions** ..	7,57,680	7,42,350	7,40,040	6,16,571
57-D	**Miscellaneous compensations** ..	4,864	4,864	4,864	4,628
	Miscellaneous Durbar charges ..	281	225	286	180
47-E	**Miscellaneous and unforeseen charges** ..	9,110	2,125	4,214	3,329
	Losses ..	..	..	..	1,309
	Charges in England—Books and Periodicals ..	80	80	80	71
	Total ..	8,67,000	8,24,000	8,20,000	7,07,445
	Charged ..	*164*	*164*	..	*9,433*
	Voted ..	8,66,836	8,23,836	8,20,000	6,98,012

Units of appropriation.	DETAILED ACCOUNT No. 57-A.—MISCELLANEOUS—DONATIONS FOR CHARITABLE PURPOSES	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
Contingencies ..	Donations for charitable purposes	1,500	2,000	1,500	1,471
	Charges on accounts of European regrants	200	100	200	73
	Total ..	1,700	2,100	1,700	1,544
	DETAILED ACCOUNT No. 57-B.—MISCELLANEOUS—PETTY ESTABLISHMENTS				
	Nazul Establishment.				
Pay of Establishment.	Pay of Establishment	65,586	46,376	43,835	46,240
	Total ..	65,586	46,376	43,835	46,240
Allowances, Honoraria, etc.	Travelling Allowance	7,145	6,150	6,135	6,144
	Dear District Allowance	1,657	9,920 (Dear District Allowance and Commission)	1,573	12,503 (Dear District Allowance and Commission)
	Commission to village officers for collection of Nazul revenue in Berar.	9,113		9,200	
	Total ..	17,915	16,070	16,908	18,647
	Contract Contingencies.				
Contingencies ..	Pay of menials	738	5,000 (Pay of menials, Compensation for land and Other Contingencies)	570	3,034 (Pay of menials, Compensation for land and Other Contingencies)
	Compensation for land taken up for Nazul and other purposes ..	1,150		..	
	Other Contingencies	4,236		3,878	
	Countersigned Contingencies.				
	Compensation for plague huts	100	50	125	20
	Total ..	6,224	5,050	4,573	3,054
	Total Petty Establishment ..	89,725	67,496	65,316	67,941

Units of appropriation	DETAILED ACCOUNT No. 57-C—MISCELLANEOUS—CONTRIBUTIONS	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Accounts, 1936-37
		Rs.	Rs.	Rs.	Rs.
Contributions ..	General purposes grant ..	5,78,000	7,37,080	5,78,000	6,16,571
	Initial grants to village panchayats ..	3,500		3,500	
	Grants to district councils in Berar on account of 1 per cent abatement of land revenue.	99,429		1,00,000	
	Grant to the Nagpur Improvement Trust, equal to Government's share of nazul revenue.	16,600		20,137	
	Grants for upkeep of civil stations in Berar ..	15,671		16,640	
	Grants for repairs to plateau roads by the Pachmarhi municipality	9,000		9,000	
	Grant to Pauni Municipality for Ghodaghat Ferry ..	600		600	
	Grant to the District Council, Hoshangabad, for loss of income from ferries.	1,000		1,000	
	Grants to municipal committees, equal to fines realized under the Central Provinces Prevention of Adulteration Act.	600		600	
	Grants to the Nagpur and Jubbulpore Societies for the Prevention of Cruelty to Animals.	2,000		2,000	
	Grant to the Municipal Committee, Kamptee, for loss of octroi income.	6,480		1,900	
	Grant to the Nagpur Improvement Trust for the development of nazul area near the Kamptee road in Nagpur Civil Station area.	18,500		..	
	Contributions for the maintenance of Telegraph lines and Post offices.	6,000	5,000	6,363	
	Contributions to the Post and Telegraph Department for the share foregone by it in respect of Foreign State telegrams.	300	270	300	
	Total ..	7,57,680	7,42,350	7,40,040	6,16,571
	DETAILED ACCOUNT No. 57-D.—MISCELLANEOUS—MISCELLANEOUS COMPENSATIONS				
Assignments and Compensations.	*Maintenance of shrines temples and other miscellaneous allowances to Burhanpur muafidars—Charged.*	*164*	*164*	..	4,628
	Do. do. —Voted. ..	4,200	4,200	4,364	
	Grants to certain jagirdars of the Chhindwara district for the withdrawal of the right to tax pilgrims.	500	500	500	
	Total ..	4,864	4,864	4,864	4,628
	Charged ..	*164*	*164*	..	..
	Voted ..	4,700	4,700	4,864	4,628
	DETAILED ACCOUNT No. 57-E.—MISCELLANEOUS—MISCELLANEOUS AND UNFORSEEN CHARGES				
Contingencies ..	Miscellaneous and unforeseen charges ..	3,300	300	404	155
	Rewards for destruction of wild animals ..	700	500	700	160
	Charges for destruction of animals under the Central Provinces Prevention of cruelty to Animals Act.	50	25	50	..
	Petty construction and repairs ..	5,000	175	..	..
	Subsidies for land communications ..	..	1,100	3,000	3,000
	Charges for antirabic treatment of indigent persons ..	60	25	60	14
		9,110	2,125	4,214	3,329

Grant No. 25. 63.—EXTRAORDINARY CHARGES

	Transfer to the Fund for the Economic Development and improvement of rural of areas.	6,71,000	..	..	..
	Total ..	6,71,000	..	..	..

65.—CAPITAL OUTLAY ON FORESTS

SUMMARY	Budget Estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.	Voted Rs.
RAILWAYS AND TRAMWAYS								
Raipur Forest Tramway ..	..	—1,787	..	—1,776	..	—1,500	..	—496

Grant No. 26. 68.—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE

	Budget Estimate, 1938-39 Charged	Voted	Revised Estimate, 1937-38 Charged	Voted	Budget Estimate, 1937-38 Charged	Voted	Accounts, 1936-37 Charged	Voted
A.—IRRIGATION WORKS								
(2) Unproductive—								
Works { Works ..	..	24,006	..	23,362	..	30,366	..	26,654
Works { Losses on stock ..	..	..	..	..	..	..	..	..
Extraordinary replacements ..	..	..	..	..	..	..	..	..
Establishment ..	*2,700*	13,300	*4,000*	17,000	*4,000*	17,000	*4,180*	13,534
Tools and Plant ..	..	360	..	332	..	514	..	400
Suspense ..	..	..	..	..	..	..	..	..
Reserve ..	..	1,200	..	..	..	3,450	..	..
Deduct—Receipts and Recoveries on Capital Account.	..	—7,575	..	—18,694	..	—5,325	..	—53,054
For rounding ..	..	9	..	..	..	—5	..	..
Total A.—Irrigation Works Unproductive.	*2,700*	31,300	*4,000*	22,000	*4,000*	46,000	*4,180*	—12,466
Deduct—Amount of establishment charges for which a separate demand is made.	*—2,200*	—10,800	*—3,500*	—14,500	*—3,500*	—14,500	*—2,912*	—9,249
Deduct—Amount financed from ordinary revenues.	*—500*	—5,500	*—500*	—7,500	*—500*	—4,000	*—1,268*	—12,528
Add—Repayments of capital expenditure charged to ordinary revenues.	..	..	..	..	..	..	..	..
Net Total ..	..	15,000	..	..	..	27,500	..	—34,243
Net amount not charged to revenue	*2,200*	25,800	*3,500*	14,500	*3,500*	42,000	*2,912*	—24,994

Grant No. 27. 81.—CIVIL WORKS NOT CHARGED TO REVENUE*

SUMMARY	Budget Estimate, 1938-39.		Revised Estimate, 1937-38.		Budget Estimate, 1937-38.		Accounts, 1936-37.	
	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.	Charged. Rs.	Voted. Rs.
Original Works—								
Buildings ..	*2,50,000*	..	*2,00,000*	..	*3,00,000*	25,000	..	48,558
Communications ..	..	..	...	6,00,000	..	9,15,900	..	7,52,294
Establishment ..	*15,000*	69,000	*44,200*	2,22,900	*62,500*	2,72,500	*58,287*	2,24,260
Tools and Plant ..	..	13,000	..	40,000	..	51,100	..	81,049
Total ..	*2,65,000*	82,000	*2,44,200*	8,62,900	*3,62,500*	12,64,500	*58,287*	11,06,161
Deduct—Amount of establishment charges for which a separate grant is made.	*—15,000*	—69,000	*—44,200*	—2,22,900	*—62,500*	—2,72,500	*—58,287*	—2,24,260
Net Total ..	*2,50,000*	13,000	*2,00,000*	6,40,000	*3,00,000*	9,92,000	..	8,81,901

*Details are given in the Civil Works Budget. printed separately.

Grant No. 28. 83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS

	Budget Estimate, 1938-39. Charged.	Voted.	Revised Estimate, 1937-38. Charged.	Voted.	Budget Estimate, 1937-38. Charged.	Voted.	Accounts, 1936-37. Charged.	Voted.
Commuted value of Pensions.								
(a) (i) Payable to Pensioners in— India ..	*60,000*	7,00,000	*85,000*	9,00,000	..	5,30,000	*35,974*	5,93,329
(ii) Payable to Pensioners in— England ..	*40,000*	4,000	..	4,000	..	4,000	..	..
(b) Contribution in respect of commutation of pensions charged on the revenues of federation.	..	..	..	..	*40,000*	..	..	..
Total ..	*1,00,000*	7,04,000	*85,000*	9,04,000	*40,000*	5,34,000	*35,974*	5,93,329
Deduct—Capital portion of equated payments out of revenue.	..	—1,35,000	..	—83,000	..	—55,000	*—74,902*	—4,57,561
Net Total ..	*1,00,000*	5,69,000	*85,000*	8,21,000	*40,000*	4,79,000	*—38,928*	1,35,768
	6,69,000		9,06,000		5,19,000		96,840	

DEBT, DEPOSITS AND ADVANCES

DEBT, DEPOSITS

N.—PUBLIC

DETAILS	Accounts, 1936-37			Budget Estimate, 1937-38		
	Opening balance	Receipts	Payments	Opening balance	Receipts	Payments
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Permanent Debt.						
Provincial loans bearing interest—						
3 Per Cent Loan, 1952 ..	..	..	..	..	50,00,000	..
II.—Floating Debt.						
Treasury Bills ..	..	..	..	..	6,51,000	
Other Floating Loans ..	..	..	..	..	..	..
Total Floating Debt ..	..	..	..	..	6,51,000	..
Total Carried over ..	..	..	..	..	56,51,000	..

AND ADVANCES

DEBT—A DEBT RAISED IN INDIA

Revised Estimate, 1937-38			Budget Estimate, 1938-39			Closing balance on 31st March 1939
Opening balance	Receipts	Payments	Opening balance	Receipts	Payments	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	50,32,700	..	50,32,700	..	..	50,32,700
..	22,72,000	..	22,72,000	20,11,000	*22,72,000*	20,11,000
..	..	..	..	..	..	..
..	22,72,000	..	22,72,000	20,11,000	*22,72,000*	20,11,000
..	73,04,700	..	73,04,700	20,11,000	*22,72,000*	70,43,700

Details	Accounts, 1936-37			Budget Estimate, 1937-38		
	Opening balance Rs.	Receipts Rs.	Repayments Rs.	Opening balance Rs.	Receipts Rs.	Repayments Rs.
Brought forward ..	..	..	..	..	56,51,000	..
iii—Loans from the Central Government						
Advances in respect of Irrigation Capital Expenditure up to 1st April 1921.	..	..	..	..	..	..
Consolidited loan of balances outstanding on 31st March 1937 of loans taken to end of 31st March 1936.	..	..	..	3,30,25,402	..	2,52,000
Advances from Provincial Loans Fund for other purposes—						
For Capital Outlay on Irrigation Works ..	1,48,80,378	} 47,97,000	3,88,511	..	..	..
For Capital Outlay on Forest Roads.. ..	2,67,896		18,054	..	..	..
For construction of Tramway in the South Raipur ..	3,36,906		23,525	..	..	..
For payment of commuted value of pensions ..	78,10,874		5,62,741	6,10,000	..	6,10,000
For Loans by Provincial Government ..	88,96,881		12,84,325	20,49,000	..	20,49,000
For Capital Outlay on Civil Works	31,72,768		63,145	6,92,000	..	6,92,000
For covering Overdrafts	71,29,034		3,95,477	12,29,000		12,29,000
For rounding ..	..			..	..	..
Total Loans from the Central Government ..	4,24,94,737	47,97,000	27,35,778	3,76,05,402	..	48,32,000
Total—Public Debt ..	4,24,94,737	47,97,000	27,35,778	3,76,05,402	56,51,000	48,32,000

DEBT

Revised Estimate, 1937-38			Budget Estimate, 1938-39			Balance outstanding on 31st March 1938
Opening balance	Receipts	Repayments	Opening balance	Receipts	Repayments.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	73,04,700	..	73,04,700	20,11,000	22,72,000	70,43,700
..	..	..	..	..	..	..
3,30,25,402	..	2,37,000	3,27,88,402	..	2,45,188	3,25,43,214
			..	..	..	..
			..	..	..	..
			..			
6,10,000	..	6,10,000	..	..	..	..
20,49,000	..	20,49,000	..	..	..	..
6,92,000	..	6,92,000	..	..	..	..
14,46,000	..	14,46,000	..	..	..	..
..	..	..	..	..	+12	—
(a) 3,78,22,402	..	50,34,000	3,27,88,402	..	2,45,200	3,25,43,2
3,78,22,402	73,04,700	50,34,000	4,00,93,102	20,11,000	25,17,200	3,95,86

(a) The normal opening balance works out to T. Rs. 4,45,56 and the decrease of T. Rs. 67,34 in the actual balance on the 1st April represents the amount of loan to cover over-drafts prior to 1936-37 written off by the Government of India.

P.—DEPOSITS AND ADVANCES—

DETAILS	Accounts, 1936-37			Budget Estimate, 1937-38		
	Opening balance	Receipts	Payments	Opening balance	Receipts	Payments
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Sinking Funds.						
Appropriation for Reduction or Avoidance of Debt						
1-A. Sinking Funds ..	..	..	..	..	..	..
B. Other Appropriations ..	..	8,77,864	..	..	1,35,000	..
Total Appropriation for Reduction or Avoidance of Debt ..	..	8,77,864	..	..	1,35,000	..
2. Sinking fund for loans granted to Local Bodies, etc. ..	7,591	448	..	..	455	..
3. Sinking Fund Investment Account ..	..	..	..	..	..	..
Total A—Sinking Funds ..	7,591	8,78,312	..	..	1,35,455	..
B.—Reserve Funds.						
A.—Famine Relief Fund—						
1. Transfers to or from the Revenue Account ..	..	..	*4,157*	..	..	*3,700*
2. Interest receipts—						
(a) On balances of the Fund ..	..	1,13,610	..	..	..	..
(b) On advances to Provincial Loan Account	..	14,925	..	..	8,000	..
(c) On investments ..	..	..	..	..	1,37,000	..
3. Recoveries of famine expenditure ..	..	1,156	..	..	1,000	..
4. Advances to Provincial Loan Account for loans to cultivators.	..	2,25,942	..	..	2,33,000	*3,85,000*
5. Write off of irrecoverable balances of loans to cultivators.	..	..	*86,935*	..	..	..
B.—Investment Account—						
Receipts on investment account ..	..	..	..	..	..	..
Purchase of securities .. Advance interest on securities ..	..	..	*47,71,000*	..	..	*2,52,000*
Total ..	47,79,265	3,55,633	*48,62,092*	2,87,965	3,79,000	*6,40,700*
Transfers to or from the Famine Relief Fund ..	4,59,228	..	*2,25,942*	2,33,228	3,85,000	*2,33,000*
Fund for the Economic Development and Improvement of of Rural Areas.	..	..	..	..	..	..
Depreciation Fund for Government Presses ..	1,63,752	7,569	*19,874*	1,46,752	8,000	*17,000*
Depreciation Fund for Forest Tramway ..	2,40,572	29,459	*1,978*	2,67,515	29,300	*2,250*
Total B—Reserve Funds ..	56,42,817	3,92,661	*51,09,886*	9,35,460	8,01,300	*8,92,950*

II.—DEPOSITS NOT BEARING INTEREST

Revised Estimate, 1937-38			Budget Estimate, 1938-39			Closing balanc on 31st Marc 1939
Opening balance	Receipts	Payments	Opening balance	Receipts	Payments	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	2,91,000	..	..
..	1,26,000	..	..	1,35,000	..	..
..	1,26,000	..	..	4,26,000	..	..
8,039	455	..	8,494	465	..	8,
..	..	..	..	..	2,91,000	..
8,039	1,26,455	..	8,494	4,26,465	2,91,000	8
..	..	3,500	..	..	1,400	..
..	..	..	..	..	..	..
..	8,000	..	..	6,000	..	..
..	1,20,000	..	..	1,54,000	..	..
..	1,400	..	..	1,000	..	..
..	2,33,000	3,00,000	..	3,00,000	..	..
..	..	80,000	..	..	86,600	..
..	1,600	..	..	..	..	..
..	..	2,49,500	..	..	3,25,000	..
2,72,806	3,64,000	6,33,000	3,806	4,61,000	4,13,000	
2,33,286	3,00,000	2,33,286	3,00,000	..	3,00,000	..
..	..	..	..	6,71,000	6,71,000	..
1,51,447	8,000	17,000	1,42,447	29,000	13,000	
2,68,053	29,459	2,960	2,94,552	29,460	3,315	
9,25,592	7,01,459	8,86,246	7,40,805	11,90,460	14,00,315	

OTHER ACCOUNTS	P.—DEPOSITS AND ADVANCES—II DEPOSITS					
	Accounts, 1936-37			Budget Estimate, 1937-38		
	Opening balance	Receipts	Payments	Opening balance	Receipts	Payments
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Other Accounts.						
1.—Subventions from Central Road Fund ..	6,18,231	6,18,345	7,92,193	3,05,031	3,84,269	6,89,300
A.—Contributions from the Imperial Council of Agricultural Research—						
(i) Rice Research Scheme ..			15,115		6,344	6,344
(ii) Cost Enquiry Scheme ..			7,036		..	..
(iii) Gangai Pest Scheme ..			1,731		2,969	2,969
(iv) Sann-Hemp Scheme ..			993		1,940	1,940
(v) Oil Seeds Scheme ..			830		9,904	9,904
(vi) Citrus Fruit Research Scheme ..	−6,230	70,527	..	6,895	17,208	17,208
(vii) Agricultural arketing Scheme ..			17,944		20,000	20,000
(viii) Cattle and Milk Enquiry Scheme ..			3,310		..	..
(ix) Veterinary Research ..			9,195		9,500	9,500
(x) Scheme for vaccination of cattle against rinder-pest.			14,763		14,000	14,000
Total Contribution from Imperial Council, etc. ..	−6,230	70,527	70,917	6,895	81,865	81,865
—Contribution from the Central Government—						
(i) For the development of Handloom Industry ..	..	20,400	20,400	..	24,400	24,400
(ii) For the economic development and improvement of rural areas.	3,83,758	..	2,21,393	1,01,758	16,000	1,06,000
Total Contribution from the Central Government ..	3,83,758	20,400	2,41,793	1,01,758	40,400	1,30,400
Total Other Accounts ..	9,95,759	7,09,272	11,04,903	4,13,684	5,06,534	9,01,565

NOT BEARING INTEREST—C.—OTHER DEPOSIT ACCOUNTS						
Revised Estimate, 1937-38			Budget Estimate, 1938-39			Closing balance on 31st March 1939
Opening balance	Receipts	Payments	Opening balance	Receipts	Payments	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,44,383	*3,15,800*	*5,88,500*	*1,71,683*	*6,57,117*	*8,28,800*	..
	13,490	*13,490*		*12,413*	*12,413*	
	..	..		..	..	
	2,931	*2,931*		*1,101*	*1,101*	
	1,900	*1,900*		*1,949*	*1,949*	
	8,971	*8,971*		*9,938*	*9,938*	
—6,620	*16,172*	*16,172*	*—6,620*	*13,373*	*13,373*	*—6,620*
	16,402	*16,402*		*20,143*	*20,143*	
	..	..		..	..	
	9,500	*9,500*		*10,369*	*10,369*	
	14,000	*14,000*		..	..	
—6,620	*83,366*	*83,366*	*—6,620*	*69,286*	*69,286*	*—6,62*
..	*24,400*	*24,400*	..	*24,400*	*24,400*	..
1,62,365	..	*1,18,184*	*44,181*	*1,51,352*	*1,89,684*	*5,8*
1,62,365	*24,400*	*1,42,584*	*44,181*	*1,75,752*	*2,14,084*	*5,*
6,00,128	*4,23,566*	*8,14,450*	*2,09,244*	*9,02,155*	*11,12,170*	—

Grant No. 29 P.—DEPOSITS AND ADVANCES—III.—ADVANCE

DETAILS	Accounts, 1936-37			Budget Estimate, 1937-38		
	Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.
III.—ADVANCES NOT BEARING INTEREST						
ADVANCES REPAYABLE—						
(1) *Civil Advances—*						
(i) Objection Book advances ..					1,76,000	1,80,000
(ii) Advances for purchase of typewriters ..					2,000	2,000
(iii) Advances to ploughmen ..					3,000	3,000
(iv) Advances for the supply of weights and measures to Excise contractors.					1,000	1,000
(v) Outfit advances for Excise Inspectors and Sub-Inspectors.					1,000	1,000
Total Civil Advances ..	..	..	..	..	1,83,000	1,87,000
(2) *Special Advances—*						
(i) Advances for the marketing of cotton ..					3,00,000	3,00,000
(ii) Advances to Orange Grower's Association ..					10,000	10,000
Total Special Advances ..	..	..	..	..	3,10,000	3,10,000
Total Advances Repayable .. Voted ..	..	..	..	..	4,93,000	4,97,000
V.—MISCELLANEOUS						
Miscellaneous Government Account ..	..	10,848	..	..	4,000	..

NOT BEARING INTEREST AND V.—MISCELLANEOUS

Revised Estimate, 1937-38			Budget Estimate, 1938-39			Closing balance on 31st March 1939
Opening balance Rs.	Receipts Rs.	Payments Rs.	Opening balance Rs.	Receipts Rs.	Payments Rs.	Rs.
	1,76,000	1,80,000		1,76,000	1,80,000	
	3,000	2,000		1,000	..	
	2,000	2,000		2,000	3,000	
	1,000	1,000		1,000	1,000	
	..	..		..	..	
..	1,82,000	1,85,000	..	1,80,000	1,84,000	..
	2,00,000	3,00,000		3,00,000	3,00,000	
	10,000	10,000		10,000	10,000	
..	2,10,000	3,10,000	..	3,10,000	3,10,000	..
..	3,92,000	4,95,000	.	4,90,000	4,94,000	..
..	4,000	..	..	..	..	..

Grant No. 30

R.—LOANS AND ADVANCES

	Accounts, 1936-37			Budget Estimate, 1937-38		
	Opening balance. Rs.	Advances. Rs.	Recoveries. Rs.	Opening balance. Rs.	Advances. Rs.	Recoveries Rs.
A.—Loans to Municipalities, Port Funds, etc.						
CLASS I.—Advances to cultivators—						
Loans under the Land Improvement Loans Act ..	19,97,568	2,00,724	2,82,094	18,53,368	2,08,400	6,15,800
Loans under the Agriculturists' Loans Act .. / Barhi Account	48,77,060	10,98,588	14,98,310	42,99,060	12,91,600	18,56,000
Forest Taccavi Advances	69,176	93,539	1,09,729	53,276	97,700	1,06,700
CLASS III.—Loans to Landholders and Notabilities ..	9,29,910	..	..	9,29,910	..	14,000
CLASS IV.—Loans to Municipalities and other Local Bodies—						
(*a*) Loans to Municipalities ..	22,10,450	5,75,000	1,48,432	26,48,450	9,48,500	1,30,500
(*b*) Loans to District and other Local Fund Committees.	13,521	1,00,000	2,340	1,11,621	1,50,000	4,000
CLASS V.—Miscellaneous Loans and Advances ..		..		..	25,000	..
Total A.—Loans to Local Bodies ..	1,00,97,685	20,67,851	20,40,905	98,95,685	27,21,200	27,27,000
B.—Loans to Government Servants						
House-building advances	..	..	..	..	74,800	79,000
Advances for the purchase of motor-cars ..	..	..	..	..	48,000	41,000
Advances for the purchase of other conveyances ..	..	..	..	..	5,000	5,000
Passage Advances	..	..	..	..	1,000	..
Miscellaneous	..	..	..	..	..	..
Total B.—Loans to Government Servants ..	..	..	..	..	1,28,800	1,25,000
Grand Total ..	1,00,97,685	20,67,851	20,40,905	98,95,685	28,50,000	28,52,000

BY PROVINCIAL GOVERNMENTS

Revised Estimate, 1937-38			Budget Estimate, 1938-39			Balance outstanding on 31st March 1939
Opening balance	Advances	Recoveries	Opening balance	Advances	Recoveries	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,16,198	1,82,600	3,60,750	17,38,048	1,97,900	4,00,000	15,35,948
44,77,338	11,62,500	13,36,000	43,03,838	10,77,400	16,00,000	37,81,238
52,986	95,400	1,01,100	47,286	95,800	99,950	43,136
9,29,910	..	14,000	9,15,910	..	14,700	9,01,210
26,37,018	9,48,500	1,24,500	34,61,018	5,00,000	1,37,200	38,23,818
1,11,181	1,00,000	4,050	2,07,131	..	6,150	2,00,981
..	..	..	..	10,000	..	10,000
1,01,24,631	24,89,000	19,40,400	1,06,73,231	18,81,100	22,58,000	1,02,96,331
1,65,238	74,800	79,000	1,61,038	50,000	79,000	1,32,038
64,273	50,400	42,700	71,973	8,500	36,700	43,773
4,215	5,000	5,000	4,215	..	5,000	—785
1,421	..	1,000	421	1,000	..	1,42
..	..	36,000	—36,000	..	36,000	—72,00
2,35,147	1,30,200	1,63,700	2,01,647	59,500	1,56,700	1,04,44
1,03,59,778	26,19,200	21,04,100	1,08,74,878	19,40,600	24,14,700	1,04,00,7

RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF

Heads	Budget Estimate 1938-39	
	Receipts	Disbursements
	Rs.	Rs.
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS—		
O—UNFUNDED DEBT—		
State Provident Funds—		
General Provident Fund	23,48,000	17,60,000
Indian Civil Service Provident Fund	3,30,000	1,88,000
Indian Civil Service (Non-European Members) Provident Fund	8,000	2,000
Contributory Provident Fund	4,000	..
Other Miscellaneous Provident Funds	10,000	..
Total State Provident Funds ..	27,00,000	19,50,000
P—DEPOSITS AND ADVANCES—		
Part II—Deposits not bearing interest—		
C—Other Deposit Accounts—		
Deposits of Local Funds—		
District Funds	64,00,000	62,00,000
OTHER FUNDS—		
Municipal Funds	31,30,000	31,34,000
Town and Bazar Funds	63,000	59,000
Medical and Charitable Funds	1,24,000	1,24,000
Other Miscellaneous Funds	83,000	83,000
Total Other Funds ..	34,00,000	34,00,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—		
Civil Deposits—		
Revenue Deposits	21,35,000	21,77,000
Civil Courts' Deposits	23,90,000	23,06,000
Personal Deposits	59,00,000	58,50,000
Forest Deposits	38,000	38,000
Deposits for work done for public bodies or individuals	6,000	4,000
Deposits on account of Police Funds	6,000	6,000
Public Works Deposits	5,06,000	4,60,000
Trust Interest Funds	60,000	50,000
Official Receiver's Remuneration Fund	3,000	3,000
Deposits of fees received by Government servants for work done for private bodies	6,000	6,000
Total Departmental and Judicial Deposits..	1,10,50,000	1,09,00,000
OTHER ACCOUNTS—		
Central Cotton Committee Research Fund	89,000	89,000
Carried over ..	2,36,39,000	2,25,39,000

DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCES

Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,13,000	17,20,000	21,44,000	11,76,000		
3,22,000	1,48,000	3,23,000	85,000		
8,000	2,000	9,000	..		
4,000	..	..	..		
10,000	80,000	14,000	..		
26,57,000	19,50,000	24,90,000	12,61,000		
64,00,000	62,00,000	65,03,000	62,22,000		
31,30,000	31,34,000	30,64,000	30,84,000		
63,000	59,000	61,000	57,000		
1,24,000	1,24,000	1,43,000	1,30,000		
83,000	83,000	75,000	75,000		
34,00,000	34,00,000	33,43,000	33,46,000		
21,35,000	21,77,000	21,35,000	22,35,000		
23,90,000	23,06,000	26,10,000	26,62,000		
59,00,000	58,50,000	56,02,000	55,77,000		
38,000	38,000	38,000	38,000		
6,000	4,000	5,000	5,000		
6,000	6,000	5,000	2,000		
5,06,000	4,60,000	4,56,000	4,28,000		
60,000	50,000	57,000	45,000		
3,000	3,000	2,000	2,000		
6,000	6,000	3,000	3,000		
1,10,50,000	1,09,00,000	1,09,13,000	1,09,97,000		
92,000	92,000	..	..		
2,35,99,000	2,25,42,000	2,32,49,000	2,18,26,000		

RECEIPTS AND DISBURSEMENTS ON ACCOUNT OF

Heads		Budget Estimate, 1938-39 Receipts	Budget Estimate, 1938-39 Disbursements
		Rs.	Rs.
	Brought forward	2,36,39,000	2,25,39,000
P—DEPOSITS AND ADVANCES—*concld.*			
Part III—Advances not bearing interest—			
Advances Repayable—			
Forest Advances		28,00,000	28,00,000
PERMANENT ADVANCES—			
Permanent Advances—Civil		4,000	2,000
Accounts with the Reserve Bank		23,000	22,000
Accounts with Foreign Governments and Indian States		..	..
Accounts with the Government of Burma		2,000	3,000
Part IV—Suspense—			
Suspense Accounts—			
Suspense Account		3,000	3,000
Discount Sinking Fund		..	44,000
DEPARTMENTAL AND SIMILAR ACCOUNTS—			
Departmental Balances (Civil and Public Works)		36,920	37,720
	Total Suspense	39,920	84,720
S—REMITTANCES—			
I—Remittances within India—			
Other Local Remittances—			
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General—			
Public Works Remittances—			
I—Remittances into Treasuries		4,62,000	4,62,000
II—Public Works Cheques		48,13,000	48,13,000
III—Other Remittances		2,50,000	2,50,000
Transfers between Public Works Officers		25,000	25,000
Remittances By Bills		28,00,000	27,50,000
Adjusting Account between Central and Provincial Governments		2,64,00,000	2,63,00,000
Inter-Provincial Suspense Account		2,70,000	2,70,000
	Total Remittances	3,50,20,000	3,48,70,000
RECEIPTS AND DISBURSEMENTS IN ENGLAND—			
Unfunded Debt—			
Indian Civil Service Provident Fund		20,000	..
Other Funds		16,400	..
Deposits and Advances—			
Miscellaneous Pay and Pensions chargeable to Local Funds		..	4,800
Suspense—			
Passage Rebates		2,680	..
Concession Passages		..	10,680
Publications		..	800
	Total	39,080	16,280
	Grand Total	6,15,67,000	6,03,37,000
	Net Receipts	12,30,000	

DEBT, DEPOSITS, ADVANCES SUSPENSE AND REMITTANCES

Revised Estimate, 1937-38		Budget Estimate, 1937-38		Accounts, 1936-37	
Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,35,99,000	2,25,42,000	2,32,49,000	2,18,26,000		
28,00,000	28,00,000	27,00,000	27,00,000	..	..
4,000	2,000	6,000	2,000	..	..
23,000	22,000	..	..	..	..
..	..	..	1,000		..
2,000	3,000	..	..	..	..
3,000	3,000	2,000	2,000	..	..
..	47,000	..	..	..	..
36,920	37,720	25,000	25,000	..	..
39,920	87,720	27,000	27,000	..	..
4,60,000	4,60,000	4,54,000	4,49,000	..	..
48,00,000	48,00,000	47,37,000	47,55,000	..	..
2,20,000	2,20,000	1,06,000	68,000	..	..
20,000	20,000	30,000	54,000	..	..
28,00,000	27,50,000	..	..	..	..
2,64,00,000	2,63,00,000	..	..	..	..
2,60,000	2,60,000	..	..	..	..
3,49,60,000	3,48,10,000	53,27,000	53,26,000	..	..
20,000	..	..	..	..	..
16,400	..	..	..	..	..
..	4,800	..	..	..	..
2,680	..	..	..	..	..
..	10,680	..	..	..	
..	800	..	..	..	..
39,080	16,280	..	..	..	
6,14,67,000	6,02,83,000	3,13,09,000	2,98,82,000	..	..
11,84,000		14,27,000		..	

ANNEXURE I

RAIPUR FOREST TRAMWAY

Balance Sheet as at 31st March 1937.

Capital and liabilities		Amount
	Rs.	Rs
Capital sanctioned.		
As per completion estimate—		
Raipur Forest Tramway ..	17,66,263	
Lekma extension ..	1,27,939	
Open line capital works ..	22,000	
	19,16,202	
Capital funds received from Central Provinces Government.		18,39,532
Depreciation fund ..		1,979
Liabilities.	Rs.	
Balance of net revenue due to Government.	22,338	
Deposits ..	4,263	
Demands payable for March 1937	6,489	
Foreign railways ..	..	
Interest on Capital Expenditure ..	84,669	
Depreciation charges ..	29,459	
		1,47,218
Total ..		19,88,729

Property and Assets		Amount
	Rs.	Rs.
Property.		
Amount expended to date, *viz.*—		
Structural Engineering works ..	11,99,201	
Equipment ..	20,566	
Rolling stock ..	3,71,180	
General charges ..	1,57,701	
Miscellaneous ..	82,115	
Total ..	18,30,763	
Less—Receipts on Capital Account	44	
	18,30,719	
Add—Stores (suspense) ..	8,813	18,39,532
Depreciation fund ..	..	1,979
Excess of revenue over expenditure	..	54,864
Assets—		
Book debts on traffic account ..	21,698	
Foreign railways ..	17	21,715
Cash.	Rs.	
With Messrs. Gillanders Arbuthnot & Co., Managing Agents.	17	
Raipur treasury (credited to Government account).	6,489	
With the Imperial Bank of India, Raipur.	136	
With Manager, Raipur ..	1	
Postal savings bank account ..	2,210	
Postal cash certificate lodged with Divisional Forest Officers.	1,923	
Miscellaneous advance (Bengal-Nagpur Railway for work shop charges.)	600	11,376
Net Revenue Account—		
Loss to Government for the year ended 31st March 1937.		59,263
Total ..		19,88,729

ANNEXURE II

RAIPUR FOREST TRAMWAY

Trading Account for the period from the 1st April 1936 to 31st March 1937.

Expenditure		Amount	Receipts		Amount
	Rs.	Rs.		Rs.	Rs.
To General Administration ..		29,701	By Goods traffic ..	..	1,27,469
To ordinary repairs and maintenance		23,983	By Coaching traffic ..	..	7,930
To operating expenses ..		26,958	Sundries ..	..	108
To depreciation ..		29,459	Deficit ..	..	..
To balance net earnings ..		25,406			
Total ..		1,35,507	Total ..		1,35,507

GPN—299—FS—27-4-38—225+60.

GOVEI E
CENTRAL PROVINCES AND BERAR

MEMORANDUM

EXPLANATORY OF THE

BUDGET

FOR THE YEAR

1938-39

(AS PRESENTED TO THE LEGISLATIVE ASSEMBLY)

(1) Statement of Revenue and Expenditure by Units of Appropriation for the years 1921-22 to 1938-39
(2) Explanation of Estimates of Revenue and Receipts
(3) Explanation of Estimates of Expenditure and Disbursements
(4) APPENDIX A.—List of New Expenditu re
(5) APPENDIX B.—Statement of Divisible Receipts
(6) APPENDIX C.—Statement of Divisible Expenditure
(7) APPENDIX D.—Statement of Non-divisible Expenditure

NAGPUR
GOVERNMENT PRINTING, C. P. & BERAR
1938

Statement showing the Revenue under the principal heads from the year 1921-22 to 1938-39.

(The figures are in thousands of rupees)

Head of account	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930 31	1931-32	1932-33	1933 34	1934-35	1935-36	1936-37	Revised Estimate, 1937-38	Budget Estimate, 1938-39
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Land revenue ...	2,64,92	2,55,45	2,33,44	2,25.72	2,21.38	2,32.88	2,45.26	2,19,31	2,04,99	2,18.59	2,10,63	2,44.66	2,24.16	2,34,78	2,44.55	2,54,46	2,40,43	2,49.48
Excise ...	1,04,90	1,25,75	1,30,73	1,50,44	1,56,57	1,35,45	1,20,67	1,22,76	1,25,45	86,27	65,56	57,61	57,04	58,80	60,22	63,80	68,46	63,60
Stamps ...	50,22	58,25	67,28	68,34	71,05	61,45	65,20	69,72	67.18	59,18	55,55	57,23	58,03	53,63	52,00	50,22	42,00	45,00
Forest ...	41,34	47,07	51,05	52,33	49,87	53,21	50.78	54,46	59,98	51,12	44,47	42,90	44,06	47,91	49,39	47,64	50,27	49,19
Registration ...	6,44	6,83	6,62	6,79	6,66	6,,48	6.58	7,30	7,00	5,35	4,79	5,09	5,04	4,91	4,85	4,94	5,75	7,00
Administration of Justice ...	3,66	4,68	5,05	5,67	6,53	5,94	6,51	5,43	5,07	6,14	4,91	5,31	4,78	4,88	4,83	4,72	5,18	5,53
Other heads ...	31,81	39,82	39,98	38,62	36,33	34,10	44,76	56,90	58,57	43 41	34,04	36,99	37,12	37,66	45,92	45,65	55,42	62,19
Total ...	5,03,29	5,37,85	5,39 15	5,47,91	5,48,39	5,29,51	5,39,76	5,35,88	5,28,24	4,70,06	4,19,95	4,49,79	4,30,23	4,42,57	4,61,76	4,71,43	4,6 ,51	4,81,99

Statement showing by units of appropriation the total

Class of expenditure	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
(1) Pay of officers—Non-voted ...	43.44	44,23	41,7[illegible]	43,83	45,72	44,14	42,57	42,40
(2) Pay of officers—Voted ...	38,58	37 97	37,90	38,01	37,07	38,06	40,31	41.07
(3) Pay of establishments ...	1 31,74	1,41,91	1,46,47	1,38,27	1,39,87	1,43,94	1,46,39	1,49,94
(4) Travelling allowance ...	20,51	1[illegible],3[illegible]	18,71	19,93	22,62	25,39	25,29	24,24
(5) Other allowances excluding travelling allowance ..	35,74	34,61	25 97	33.36	35,[illegible]9	36.73	37,56	37,28
(6) Contingencies ...	49,92	47,17	52,61	46,53	48,03	50,98	53.22	59.32
(7) Grants-in-aid—								
(*a*) Education ...	18 52	24,05	19,31	18,90	22,32	29,86	22,18	28,08
(*b*) Medical ...	1,76	2,83	3,00	3,09	4,00	5.68	4,57	5,68
(*c*) Public Health ...	2.22	78	49	45	2,27	2.07	1,41	3.30
(*d*) Miscellaneous ...	7,97	84	7,17	7,16	7,45	7,69	7,80	8,20
(*e*) Other heads ...	21	32	27	21	27	39	45	64
(8) Works— (*a*) Irrigation charged to revenue ...	19,39	13,17	1,68	2,37	3,86	3,13	1,52	1,62
(*b*) Civil Works—								
(i) Executed by Public Works Department.	43.21	40,19	48,17	43,96	53,18	72,24	79,37	67,28
(ii) Executed by local bodies ...	6,91	9,62	7,17	8,25	11,03	17,12	16,92	15,73
(*c*) Forest works charged to revenue ...	8,39	10,69	10,16	10,64	13,38	15,04	13,69	15,37
(*d*) General Administration ...	...	...	...	...	...	...	...	...
(*e*) Police ...	...	...	...	..	...	...	...	...
(*f*) Agriculture ...	...	...	3	...	...	...	...	...
(*g*) Industries ...	...	...	...	...	...	...	...	...
(9) Debt services—								
(*a*) Interest charges payable to Provincial Loans Fund.	20,71	21,95	21,84	21,96	21,33	22.27	23,70	27,46
(*b*) Repayment of loans ...	...	...	1,28	2 21	3,13	3,06	7,31	4,71
(10) Pensions ..	16,68	18,20	22,79	24,81	27,96	26,01	21,91	23,87
(11) Assignments and compensations ...	58	42	44	33	49	23	18	23
(12) Cost of opium, ganja and other drugs purchased in the Excise Department.	...	...	...	...	13,40	10,43	7,43	5.69
(13) Famine expenditure ...	39,57	38	12	...	2,24	25	63	8,77
(14) Unspent balance of the annual assignment of the Famine Insurance Fund	...	32,94	40,47	37,84	33.52	35,26	...	...
(15) Contributions to the Government of India ...	31,03	22,00	22,00	22,00	13,00	22,00	...	...
(16) Miscellaneous adjustments ...	38	52	4	57	25	49	...	...
(17) Extraordinary charges ...	...	3,81	...	...	23	9	...	...
(18) Total expenditure ...	5 40,49	5,26,96	5 29 81	5.24,68	5.61,91	6,12,55	5 54.41	5 70.91
(19) Deduct— (*a*) Irrigation establishment charges included in the above which are shown on revenue side under working expenses.	—5,[illegible]8	—6 61	—5,98	—5.55	—5,97	—6,37	—7,88	—7,95
(*b*) Irrigation establishment charges debitable to capital expenditure no charged to revenue, etc., recoveries of Public Works Department establishment for contributional works.	—8,20	—8,26	—7,37	—8,31	—10,07	—9,31	—8.86	—7 95
(c) Repayment of capital expenditure charged to revenues on Irrigation works.	...	...	...	...	...	...	...	...
Total of (19) ...	—13.68	—14,87	— 13,35	—13 85	—16 04	—15.68	—16,74	—15.90
(20) Net expenditure charged to revenue ...	5,26,81	5,12.09	5,16.46	5,10,82	5,45 87	5,96,87	5,37,67	5,55.01

Provincial Expenditure from the years 1921-22 to 1938-39.

1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935 36	1936-37	Revised Estimate 1937-38
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
T. Rs.	T. Rs.	T. Rs.	T, Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.	T. Rs.
41,15	40,43	40.13	36.04	37.03	36.28	37.03	3,800	38,46
41,71	42,44	39,01	32,40	33.33	34,23	36,25	36,89	36,55
1,53.16	1.55.25	1,50,51	1,41,34	1,43,40	1,44,57	1,50,72	1.52.00	1,53,58
23,64	23,79	18.72	16,50	16.31	16.65	16,68	17,12	16,56
38.84	38,81	33,04	29.44	29,02	28.69	28.91	28,06	29.57
54,35	52,69	38,46	34.95	37.46	36,88	39,31	41,44	42.51
22.50	21.88	18.38	18,10	18.55	18.18	19.00	19,79	21,53
3 67	4.02	3,66	3.20	3,61	3,62	2.25	2,25	3,07
1.79	74	62	61	61	63	65	68	69
7,66	6.88	5.79	5,94	5.74	5.78	6.37	6,17	7,42
64	1,07	51	61	59	49	81	82	69
1.44	1.00	69	64	72	64	62	50	48
55.94	46,71	31.85	30.59	31,18	35,82	40.38	39,05	41,86
13,08	11,66	9,47	8.94	9,02	8,06	7.99	6 96	8,02
15.04	14,74	11,54	11.26	12,05	12.62	12,88	13,88	14,85
...	...	...	...	...	...	...	...	80
...	...	2	...	...	...	...	...	...
...	3	...	...	—	...	...	...	...
5	...	...	...	...	...	8	...	...
26,28	29,74	34,48	38,86	37,78	35.44	34,35	33,51	21,99
2.17	2,59	2.95	13 77	20,63	6.94	7,45	8,78	1,26
26.50	28.18	29.03	32,52	35.15	37,32	38 84	41,16	40 04
23	26	27	28	33	25	30	29	29
4,36	4.57	2,89	2,19	2,63	2.86	2,77	1,81	2,08
24,14	5.07	11	22	13	2	...	4	4
...	...	...	...	...	...	...	...	...
...	...	...	..	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	..	...	...	...	...	...	...
5,58,34	5.32.55	4 72.13	4,58,40	4 75 27	4.65,97	4,83 64	4,89,20	4,82,34
—8.24	—8.96	—8,46	—6,39	- 5,05	—4,99	—3,99	—3.98	—3,61
—7,63	—9,36	- 6,02	—2,57	—1,31	—71	—1,88	—2,99	—3,06
...	...	...	...	...	—5,11	...	..	...
– 15,87	– 18.32	—14,48	—8,96	—6,36	– 10,81	—5,87	—6,97	—6 67
5,42,47	5,14,23	4,57 65	4,49,44	4,68 91	4,55,16	4,77,77	4 82,23	4,75,67

[The figures are in thousands of rupees]

REVENUE AND RECEIPTS

IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX

Under section 138 (I) of the Government of India Act, 1935, read with paragraph 5 of the Government of India (Distribution of Revenues) Order 1936, the share allotted to this province is 5 per cent out of the 50 per cent of the net proceeds of income-tax assignable to the various provincial Governments. But the Governor-General in Council has been empowered to retain for the period of the first five years of the provincial autonomy the whole of the provincial share or such part thereof as will together with the Central Government's share of the divisible net proceeds of taxes on income for a year and the sum of contribution from railways to the general central revenue for that year amount to 13 crores. On the basis of the actual realization from taxes on income and from railways, it is understood that the Central Government expects to be able to allocate to provinces a share of the taxes on income and the share of this province is estimated to be 6,30 and 6,40, respectively, for the current and the ensuing years.

VII.—LAND REVENUE

The budget for the current year is 2,50,27 and the revised 2,40,43 or a decrease of 9,84. Including advance collections of 5,54 against the demand for 1938-39 the estimate for the current year under "Ordinary Revenue" provided for a collection of 2,37,16 against the total demand of 2,56,33 inclusive of arrears of 32,02 of previous years. According to the actual collection during 1936-37, the demand for the current year including arrears of 41,68 of previous years is 2,66,20. Owing largely to a subnormal cotton crop in Berar and Nagpur divisions, combined with low prices and vague expectations of revenue concessions on the part of cultivators, collections in the current kharif season are slower than usual and the revised estimate provides for the collection of 2,27,91 only including an advance collection of 5,73. Out of the estimated balance of 44,02 a sum of 6,04 has been remitted leaving a net balance of 37,98 for collection in future.

The estimates under other minor heads also show a decrease of 59. Noticeable dicreases occur under "Maharki cess in Berar" (33) and "Miscellaneous Revenue" (36), the estimates under which have been revised on the basis of actual realization in the first eight months of the year.

The budget for the ensuing year is 2,49,48. The total demand of "Ordinary Revenue" for 1938-39 is 2,52,69 and is made up of the estimated balance of arrears of previous years which is 37,98 and the current demand, which is now 2,14,71 after allowing for a possible reduction of 10,00 by way of relief to cultivators, from the existing normal current demand of 2,24,71. The amount to be collected is estimated at 2,36,13 as detailed below : —

(i) Collection from arrears	...	29,46
(ii) Collection from current demand	...	1,99 25
(iii) Advance collection	...	5,42
(iv) Enhancement of takoli	...	2,00
Total	...	2,36,13

A sum of 23,98 is left over out of the current demand (15,46) and the arrears (8,52) for collection in future. The estimates under other heads follow the revised estimate generally except those under the detailed head "Receipts from quarries and minor mineral produce, etc.". The large increase under this head is due to increased receipts anticipated from royalty on manganese, the output of which has now been largely increased as the result of greater demand for this ore.

VIII.—PROVINCIAL EXCISE

The buget for the current year is 65,43 and the revised 68,46 or an improvement of 2,03. The main variations are—

(1) Country spirits	...	+1,25
(2) Country fermented liquor	...	−41
(3) Opium	...	+36
(4) Hemp and othe drugs	...	+70
(5) Fines, confiscation and miscellaneous	...	+17

Under head (1) the increase is due to rise in consumption and it is attributable to (i) lowering of the rates of the licit liquor for arresting the consumption of the cheaper illicit commodity and (ii) intensive campaign against illicit traffic. These measures resulted in a fall in consumption of tari and consequent diminution of revenue under head (2). Under heads (3), (4) and (5) the estimates have been revised on the basis of progress of actual realization of the first nine months.

The budget for the ensuing year is 63,60 or 4,85 less than the revised Practically the whole of this decrease is anticipated from the fall in revenue under the heads "Country spirit" and "Country fermented liquor". The budget takes account of a loss of approximately Rs. 6 lakhs from the fall in the consumption of liquor which would result from the proposed adoption of the measure of total prohibition in certain areas; but a portion of this loss is likely to be made good by the normal growth of revenue from non-prohibited areas.

IX.—STAMPS

The budget for the current year is 49,30 and the revised based on nine months actual realizations is estimated at 42,00 or a fall of 7,30. This occurs under the followings heads :—

(i) Sale of general stamps	...	...	1,99
(ii) Duty on impressing documents	...	...	27
(iii) Sale of court-fee stamps	...	...	5,06

The decrease under (i) and (iii) is due to unsatisfactory economic conditions and continued shrinkage in litigation attributed to the activities of debt conciliation boards, while that under (ii) is due to smaller receipts from enrolment fees of advocates.

The next year's budget is fixed at 45,00 with the anticipation of a slight improvement in economic conditions. The estimate also takes into account an additional receipt of 60 from enhancement of rates of court-fees on debt conciliation cases.

X.—FOREST

The budget for the current year is 49,07 and the revised 50,27. Under head "I—Timber and other produce removed from the forests by Government agency" there is a decrease of 10. This is the net result of a smaller return from sale of timber and firewood due to substitution of departmental operations in one of the circles by auction, the proceeds of which are credited to another head and increases under bamboos and lac due to a larger sale of bamboos in the Bilaspur division and of lac in the Damoh, Saugor and Jubbulpore divisions. Under head "II—Timber and other produce removed from the forests by consumers and purchasers" there is an increase of 1,10 due to better sales of coupes by auctions. Better prices obtained from tendu leaves, rusa grass and katha also contributed to the increase. Under head "V—Miscellaneous" the increase of 22 is mainly due to larger earnings of the Raipur Forest Tramway.

The budget for 1938-39 is 49 19, or a decrease of 1,08 as compared with the revised estimate. The budget takes account of a fall of Rs 1 lakh in the grazing income owing to the proposed reduction of grazing rates. The detailed estimates show noticeable decrease as compared with the revised estimate under head "I—Timber and other produce removed from the forests by Government agency" due to replacement of departmental exploitation by the proposed sale of standing trees to contractors in certain forests. The corresponding increase under head "II—Timber, etc., removed from the forests by consumers and purchasers" is offset by the fall in grazing income.

XI.—REGISTRATION

The budget for the current year is 5,65 and the revised 5,75. The enhancement of the existing rates of registration fees for which credit was taken in the budget, is now estimated to yield about 85 in the last four months of the year.

Next year's budget is 7,00 and takes account of additional revenue from enhanced rates for the full year.

XII.—RECEIPTS ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT

The budget for the current year is 4,00 and the revised 4,30, the increase representing larger receipts from registration licence fees as a result of an anticipated increase in the number of motor vehicles, drivers and conductors.

The next year's estimate of 4,50 allows for normal growth of income from this source.

XIII.—OTHER TAXES AND DUTIES

The budget for the current year is 32 and the revised 35. The next year's estimate is 5,15 the increase representing the additional receipts from new taxes which it is proposed to impose on trades, professions, callings and employments (2,25) and on sales of motor spirit and lubricants (2,50).

XVII.—IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—A—IRRIGATION WORKS—(2) UNPRODUCTIVE

In the current year's budget the total direct receipts including land revenue due to Irrigation works, less refunds, were taken at 9,67. The revised is 8,87. The decrease is due mainly to reduction of water rates in the Raipur and Bilaspur districts from the kharif season of 1937.

The current year's budget estimate of 6,24 for working expenses has been revised to 6,10. The decrease is due to the reduction of expenditure on maintenance and repairs. As a result of the above modifications the estimated net revenue of the year will be reduced from 3,43 to 2,77.

The receipts for the ensuing year including land revenue due to Irrigation works, less refunds, are estimated at 6,68 or a decrease of 2,19 over the revised mainly on account of impending expiry of agreements of 83 villages under the Mahanadi Canal. An accurate forecast of revenue cannot be made at present as it is not known how the cultivators avail themselves of the reduced water rates sanctioned for the Raipur and Bilaspur districts, or the introduction of compulsory irrigation in the Drug district. The figures of revenue for the ensuing year are therefore approximate.

The estimate for working expenses is 6,11 which is 1 more than the revised estimate for the current year. The increase resulted from pro rata distribution of establishment charges. The expenses have been estimated on the areas which are under agreement and without taking into account any increase in area likely to result from the reduction in rates and introduction of compulsory irrigation.

XVIII.—A—IRRIGATION WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT

The budget for the current year including land revenue due to irrigation works, less refunds, is 1,06 and the revised 98. The decrease is due mainly to non-renewal of agreements to the extent anticipated and reduction of water rates in the Raipur and Bilaspur districts from the kharif season of 1937.

The next year's budget is 1,07. The improvement of 9 over the revised is due to anticipated increase in the area under agreement in the Wainganga and Jubbulpore divisions.

XX.—INTEREST

The budget for the current year is 3,98 and the revised 4,22. Under "Interest on loans to Municipal and other Public Corporations" and "Interest on loans to District and other Local Fund Committees" the variations in the estimates are due to re-calculation of interest with reference to the balance actually outstanding on the books of the Accountant-General on the 31st March 1937. Under "Interest on Advances to cultivators under the Land Improvement and Agriculturists' Loans Acts" the revised provides for an increase of 17 on basis of the progress of actual collection while that under "Interest on loans to Indian States, landholders, etc.," is due to recovery of arrears of interest on the overdue instalments of loan to the Senior Bhonsla Estate.

The budget for the year 1938-39 is 4,37. Under "Interest on loans to Municipal and other Public Corporations" and "Interest on loans to District and other Local Fund Committees" interest has been calculated with reference to the estimated balances of loans to be outstanding on 31st March 1938; while under "Interest on Advances to cultivators under the Land Improvement Loans Act, etc." the estimate provides for the collection of interest on the outstanding balances due for recovery during the year. Under "Interest on loans to Indian States landholders, etc." the estimate provides for the recovery of interest for the full year on the outstanding balance of the loan advanced to the Senior Bhonsla Estate and to the Bishopric of Nagpur for the construction of his residence. The estimate under the head "Interest on loans to Government servants" represents the interest due for recovery according to the accounts maintained by the Accountant-General.

XXI.—ADMINISTRATION OF JUSTICE

The budget for the current year is 5,15 and the revised 5,18. Important variations occur under the following heads:—

(1) Court fees realized in cash	...	+ 13
(2) General fees, fines and forfeitures	...	– 13
(3) Miscellaneous fees and fines	...	+ 8
(4) Deduct—Refunds		– 7

The increases under (1) and (3) are due to additional receipts expected from process-servers' fees and from fees for preparation of High Court paper books. The decrease under (2) is due to decline in the receipts from magisterial fines. Under (4) increased provision has been made for refunds on the basis of progress of actuals.

The budget for the ensuing year is 5,53 or an increase of 35. An increase of 6 is anticipated under the head sale-proceeds of unclaimed and escheated property and of 17 under magisterial fines, the latter head taking account of additional receipts from fines in excise cases. A smaller provision under refunds, according to requirements of the year, also contributes to an increase of 7.

XXII.—JAILS AND CONVICT SETTLEMENTS

The budget for the current year is 1,81 and the revised 1,57. There is a decrease of 4 under "Jails", the receipts from miscellaneous jail produce being less than anticipated and of 20 under "Jail manufactures" due to falling of the demands for tents and jail-made cloth for uniforms.

The budget for 1938-39 is 1,58 and follows the revised.

XXIII.—POLICE

The budget for the current year is 2,79 and the revised 2,80. The variations under "Fees, fines and forfeitures" (−6) and Miscellaneous (+6) are due to the fact that the fees from Indian States students for training at the Police College, Saugor, which were provided under the former are creditable to the latter head.

The budget for the ensuing year is 2,77.

XXVI—EDUCATION

The budget for the current year is 6,80 and the revised 6,65, or a decrease of 15 which mainly occurs under "Fees, Government Arts Colleges" due to a fall in the enrolment in Government Arts Colleges on account of the opening of private colleges at Wardha and Jubbulpore.

The budget for the ensuing year is 6,81 or 16 more than the revised. Important variations are—

(i) Fees, Government Arts Colleges	...	... + 8
(ii) Fees, Government Secondary Schools	...	... + 13
(iii) Miscellaneous—Examination Fees.	...	... − 6

The estimate under (i) assumes a slight increase in the enrolment in Government colleges next year. Under (ii) the increase is due to the proposed raising of the fees in Government Girls High Schools to the level prescribed for Boys High Schools on the recommendation of the Retrenchment Committee, 1937. The decrease under (iii) is due to non-credit of fees from the High School Entrance and Scholarships Examination owing to the proposed abolition of this examination.

XXVII.—MEDICAL

The budget for the current year is 78 and the revised 94. The bulk of the increase occurs under "Collection of payments for services rendered" and is due to the contribution by the Central Government of a lump sum of Rs. 4,800 in respect of each of the three British officers of the Indian Medical Service belonging to the war reserve attached to this province. The remainder of the increase is on account of transfer of 3 from the deposit account of grant for economic development and improvement of rural areas for financing the expenditure on cheap-plan dispensary buildings.

The budget for the ensuing year is 1,52. The increase is due partly to larger amount allotted out of the special grant from the Central Government for economic development and improvement of rural areas for expenditure on cheap-plan dispensary buildings provided on the expenditure side, and partly to the increase in the scale of fees of paying patients at the Mental Hospital, Nagpur.

XXVIII.—PUBLIC HEALTH

The current year's budget is 85 and the revised 92. The increase of 10 under "Sale of quinine", on account of larger demand for this drug, is counterbalanced partly by less receipts of 3 under "Sale-proceeds of vaccine lymph".

The budget for the next year is 1,78. It takes credit of 86 to provide for expenditure on two schemes, *viz.*, (i) grants to District Councils for improvement of water-supply in rural areas and (ii) travelling dispensaries, to be financed out of further contribution from the Central Government for economic development and improvement of rural areas.

XXIX.—AGRICULTURE

The budget for the current year is 2,94 and the revised 3,09 or an increase of 15. About half of this represents anticipated increased income from farms, the other half being expected from an increase in the number of students in the Agriculture College.

The next year's budget is the same as the revised. There is an increase of 6 under "Agricultural receipts". Additional receipts are expected from the two farms at Damoh and Basim which will be taken over from the leaseholders for departmental management. But this increase is wholly offset by smaller credit for expenditure on schemes financed from the contribution from the Central Government for the economic development and improvement of rural areas.

XXX.—VETERINARY

The budget for the current year is 74 and the revised 70. The decrease is due mainly to less receipts being realized from "Cattle-breeding farms".

The next year's budget is 83 and includes additional receipts of 40 from fees for vaccination and marking of cattle at quarantine stations to be opened in Saugor and Hoshangabad districts under Cattle Diseases Act. The number of cattle annually imported into the province through these districts is tentatively estimated to be not less than 1,60,000 and a fee of annas 4 per cattle will be recovered from cattle dealers under the provisions of the Act to cover the expenses for maintaining the quarantine stations. This increase is, however, practically offset by the absence of the credit from contributions from the Imperial Council of Agricultural Research and the Central Government owing to the termination of the scheme of vaccination of cattle against rinderpest and to the utilization of the allotment for improved bulls for District Councils, respectively.

XXXI.—CO-OPERATION

The revised of 15 is 3 less than the budget, the smaller contribution from the Central Government for the economic development and improvement of rural areas corresponding to smaller probable expenditure on co-operative training and education to be met out of this contribution. The budget for 1938-39 is the same as the revised.

XXXII.—INDUSTRIES

The budget and revised for the current year is the same, *viz.*, 32.

The next year's budget is 34. It provides for a small increase under "Textile Receipts" and also takes credit of recovery from students of one-third cost of training in umbrella manufacture at Calcutta.

XXXVI.—MISCELLANEOUS DEPARTMENTS

The budget for 1937-38 is 71 and the revised 58. Additional receipts anticipated from fees for inspection of cinema and of electric installations and works, during the current year, are not being realized owing to the postponement of the levy till next year.

The budget for 1938-39 is 71 and takes account of additional receipts from the aforesaid inspection fees, which are to be levied from the beginning of the year.

XXXIX.—CIVIL WORKS

The budget of 11,99 has been reduced to 10,85 in the revised estimate. The receipts under this head consist of (i) ordinary departmental revenue such as rent of buildings, tolls on bridges, receipts from ferries, etc., and (ii) transfer of funds from "Subventions from the Central Road Fund" for financing the road development works provided on the expenditure side. There is a decrease of 7 in ordinary revenue due to the fact that credit from the disposal of surplus tools is not expected to be realized to the extent anticipated. The rest of the decrease is accounted for by less transfer from "Subventions from the Central Road Fund" on account of smaller expenditure on road development works (1,08).

The budget for the ensuing year is 14,68. Under ordinary receipts the increase is mainly due to a credit of 77 on account of the sale priec of two provincial bungalows in the occupation of officers of the Audit Department which were sold to the Central Government in 1936-37. The estimate of transfers from the road fund is based on the amount of expenditure to be financed from that fund details of which are given in the explanation under the head "Subventions from the Central Road Fund".

XLIII.—TRANSFERS FROM FAMINE RELIEF FUND

The budget for the year 1937-38 is 4 and the revised is also 4. The budget for the year 1938-39 is 1 which amount is proposed to be withdrawn from the Famine Relief Fund for expenditure in connection with the reserve stock of famine tools and plant as explained under the head "54—Famine".

XLIV.—RECEIPTS IN AID OF SUPERANNUATION

The budget for the current year is 44 and the revised 40. This is due mainly to decrease under the head "Contributions of Officers lent on Foreign Service" owing to the reversion of certain officers from foreign service consequent on the grant of leave.

The estimate for the ensuing year is 33. The decrease is mainly due to reversion of certain officers from foreign service.

XLV.—STATIONERY AND PRINTING

The budget for the current year is 47 and the revised 52. With reference to the progress of actuals larger receipts are expected from the sale of Government publications and from printing work done from Central Government departments.

The budget for the ensuing year is 52 and follows the revised generally.

XLVI.—MISCELLANEOUS

The budget for 1937-38 is 5,32 and the revised 6,37. The increase of 1,05 occurs under the following heads :—

(i)	Sales of land and houses	+73
(ii)	Collection of payments for service rendered ...	+4
(iii)	Miscellaneous	+15
(iv)	Contributions from the Central Government for the economic development and improvement of rural areas.	+13

The increase under (i) is due to the expected credit of 1,00 from the sale of old police lines at Raipur, while that under (ii) and (iii) is based on the progress of actual realizations. The increase under (iv) is due to larger credit from the special contribution from the Central Government to meet increased expenditure on schemes of village uplift provided on the expenditure side under the service heads having no answering receipts head.

The budget for 1938-39 is 5,01 or a decrease of 1,36 over the revised.

Important variations are—

(i)	Sales of land and houses	−97
(ii)	Fees for Government audit	+2
(iii)	Contributions—Recoveries from Court of Wards for the general cost of management.	+17
(iv)	Collection of payments for service rendered ...	−17
(v)	Miscellaneous	−8
(vi)	Contributions from the Central Government for the economic development and improvement of rural areas.	−42
(vii)	*Deduct*—Refunds	+8

Under (i) the decrease is due to the fact that the revised took special credit of 1,00 from the sale of old police lines at Raipur. Under (ii) and (iii) the increase is due to provision for the recovery of the cost of management of estates under Court of Wards at the enhanced rate being for the full year as against part of the current year. Under (vi) the budget includes credit for the special contribution from the Central Government to the extent necessary for financing the schemes of village uplift provided on the expenditure side. The estimates under other heads are based on actuals and other information.

EXPENDITURE

7.—LAND REVENUE

The budget for the current year is 18,39 and the revised 18,30. Important variations are —

(i) Survey, settlement and record operations	...	+8
(ii) Land records	..	−15

Under (i) there is an increase of 11 under "Town Surveys" due to the employment of additional temporary staff for the detailed survey of diverted lands at Gondia and Jubbulpore towns and other towns in Bhandara and Jubbulpore districts. This is partly counterbalanced by saving of 3 under "Other Surveys" owing to the non-utilization of provision for the Survey of India party to the full extent and the appointments of traversers, etc., late in the season. Under (ii) a saving of 18 over and above the saving of 25 anticipated in budget, occurs under "Patwari Establishment—Pay of Establishment" owing to junior men taking the place of seniors retired, etc., and to deputation of senior Revenue Inspectors. This is counterbalanced by an increase of 5 under "Patwari Establishment—Allowances, honoraria, etc." the map correction work involving payment of compensatory allowance to a larger number of patwaris for their stay at headquarters.

The budget for the year 1938-39 is 18,15 or 15 less than the revised, which is accounted for as follows :—

(i) *Management of Government estates (—8).*—Of the provision of 11 made for next year, 8 is intended for the maintenance of existing wells in ryotwari villages and 2 represents expenditure on new works, *vide* item No. 1, Appendix A.

(ii) *Survey, Settlement and Record operations (—6).*—A saving of 8 by a lump cut from the provision for "Contingencies" is partly off set by an increase of 2 on account of provision for the full year for the survey officer attached to detailed survey of diverted lands in Gondia and Jubbulpore towns :—

(iii) *Land Records* (—4)

(*a*) Superintendence	...	+1
(*b*) Record of Right of Jagir and Palampat villages in Berar...		—3
(*c*) Consolidation officers and establishment	...	+17
Patwari establishment—		
(*d*) Pay of establishment	...	+7
(*e*) Allowances, honoraria, etc.	...	—21
(*f*) Contingencies	...	—5

Under heads (*a*) and (*d*) the increase is due to provision for increments while that under head (*c*) is due to provision for the full year as against part of the current year for the third consolidation party at Bilaspur. The decrease under (*b*) is due to the closing of the Record of Rights operations in Berar in April 1937 while that under (*e*) and (*f*) is due to lump cuts under "Travelling Allowance" and "Contingencies" as a measure of economy.

8.—PROVINCIAL EXCISE

The budget of 9,58 is reduced to 9,51 in the revised. Under the minor head "District Executive establishment" a saving of 21 under "Pay of establishment" is due to some of the senior Inspectors officiating as District Excise Officers and to vacancies in the establishment of Sub-Inspectors and peons; a part of this being offset by increase under "Pay of Officers". Under "Travelling Allowance" the increase of 6 is due to large number of transfers consequent on the grant of leave preparatory to retirement to certain District Excise Officers while that under "Petty Construction and Repairs" is due to provision for the purchase of the plant of certain warehouses which are being closed. Under "Grants in aid" the increase of 4 is due to probable payment of grants to antidrink committees for propaganda work. Under "Departmental and commission shops" the decrease is due to the abolition of this system of sales of country liquor departmentally and through commission agents.

The budget for the ensuing year is 8,94 or a decrease of 57. The important variations are :—

(1) District Executive Establishment	...	—25
(2) Departmental and commission shops	...	—40
(3) Cost of opium supplied to Provincial Excise Department	...	+ 5

Under (1) the budget provides for new expenditure of 7 for four additional District Excise Officers under "Pay of Officers" as a training reserve, *vide* item 2,

Aappendix A, but this is fully counterbalanced by savings from recruitment in the lower new scale of pay in vacancies caused by retirement of men drawing old higher scale of pay. The whole of the decrease of 25 under this head is accounted for by reduced provison under" Travelling Allowance "(-10), under "Rewards" (-3) on account of decrease in excise crimes and under "Contingencies" (-) and under "Grants in aid" (-6). Under "Contingencies" an additional provision of 10 has been made for the supply of oneExtra tent to District Excise Officers, but this is more than fully counterbalanced by a lump cut as a measure of economy and a lesser provision for the purchase of the plant at warehouses to be closed. Under "Grants in aid" the saving is due to no grant to temperance associations being provided in the budget. Under (2) the decrease is due to the closing of departmental and commission shops. The above decreases are partly counterbalanced by an increase of 5 under (3) the estimate being based on the requirements of the year.

9.—STAMPS

The budget for the current year is 1,12 and the revised 96. Savings occur under the head "Charges for the sale of stamps" (10) on account of the decline in the sale of general and court fee stamps and under "Cost of stamps supplied from Central Stamp Stores" (6) owing to restricted purchase with the object of reducing the surplus reserve of non-postal stamps in the treasuries.

The budget for the ensuing year is 95 which follows the revised generally.

10.—FOREST

The budget for the current year is 37, 25 and the revised 37,66 or an increase of 41. This is accounted for by the variations under the following heads :—

(i) General Direction	...	—9
(ii) Conservancy and works	...	+61
(iii) Establishment	...	—8
(iv) Interest on capital outlay	...	—8
(v) Charges in England	...	+5
Total	...	+41

Under head (i) a saving of 14 under "Pay of Officers—Charged" owing to the post of Assistant Sylviculturist having been vacant is partly offset by an increase under "Allowances—Honoraria, etc.,—Voted" on account of deputation of two additional students for training in the Dehra Dun College. Under head (ii) the increase is due to additional expenditure for departmental working of certain forest areas which failed to secure reasonable prices from sales by auction (57). Overhauling of three engines of the Raipur Forest Tramway, which involved additional expenditure of 26 under working expenses, also contributed to this increase. These increases are, however, partly counterbalanced by the non-utilization of the provision for forest village schools and other savings distributed over various detailed heads. Under head (iii) savings are expected under "Pay of Officers" both charged and voted due to the transfer of an Indian Forest Service Officer to the Punjab and the extension of the period of deputation of two Provincial Service Officers on foreign service; but small additional expenditure, mainly under contingencies, partly counterbalances these savings. The decrease under head (iv) is due to reduction in the average rate of interest charged to the *pro forma* accounts of the Forest Tramway and Allapilli Saw Mills, which are run on commercial principles, while the increase under head (v) is small and calls for no remarks.

The budget estimate for the ensuing year is 35, 29 or a decrease of 2, 37 over the revised estimate. The variations are explained below :—

General direction (−16).—The decrease is due to reduced provision under "Pay of Officers charged" on account of retirement and transfer to other provinces of certain senior officers; under travelling allowance due to reduction in rates and under contingencies as a measure of economy.

Conservancy and works (−1,50).—There is a decrease of 1,08 under the head "I—Timber and other produce removed from the forests by Government agency" in consequence of proposed replacement of departmental exploitation of timber, etc., by sale of standing trees to contractors and of 33 under "III—Maintenance, repairs and renewals" owing to reduced provision for purchase of stores and construction of new roads and to the absence of any provision for new buildings for which 30 is included in the current year. Reduced provision has also been made under "V.—Miscellaneous" on account of lesser expenditure on clothing and under "VII.—Raipur Forest Tramway" due to the absence of any provision for the overhaul of engines, for which 26 is included in the revised. Under "VIII.—Forest Village schools" full provision for the establishment of forest village schools has been included in the next year's budget.

Establishment (–55).—The decrease under "Pay of Officers—Charged and voted" (23) is due to retirements; reduced provision has been made for travelling allowance—Voted (18) on account of reduction in rates and for "Contingencies" (14) as a measure of economy recommended by the Economy Committee.

Charges in England (–16).—The estimate is based on the leave programme of officers who are likely to be on leave out of India.

11.—REGISTRATION

The current year's budget and revised is 1,98. Saving of 3 is anticipated under "District Charges—Pay of Establishment" owing to retirement of two Sub-Registrars, late appointment of probationers and non-filling of one post of select grade Sub-Registrar. This is however fully counterbalanced by increase of 2 under "Superintendence—Pay of Officers" due to the grant of leave to Inspectors and of 1 under "Disirict charges—Temporary Establishment" on account of employment of additional establishment to cope with increased work resulting from the activities of the Debt Conciliation Boards.

Next year's budget is 2,04 or 6 more than the revised. The increase is mainly due to the revival of the 4th post of the Inspector of Registration and to the full provision being made for Sub-Registrars and probationers.

12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS

The budget for the current year is 43 and the revised 44. The next year's estimate of 67 includes a provision of 21 for new expenditure, *vide* item 3—Appendix A.

13.—OTHER TAXES AND DUTIES

Under this head is included the expenditure on the printing of stamps by means of which entertainment duty leviable under the Central Provinces Entertainments Duty Act, 1936, will be realized. The stamps printed in 1936-37 are for the consumption for three years but a sum of Rs. 500 has been included in the next year's budget to provide for an emergency in the event of the present stock of stamps of a particular denomination running short.

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS

The current year's budget is 82 and the revised 86. The increase is due to additional expenditure on certain unforeseen minor works and on the completion of certain works in progress. The next year's estimate of 89 is intended for certain improvements to small tanks and working expenses.

19-B.—CONSTRUCTION OF IRRIGATION WORKS FINANCED FROM ORDINARY REVENUES

Under this head is recorded generally expenditure on works which it is desired to finance from provincial revenues. The current year's budget is 5 and the revised 8. The increase is due mainly to the increased provision for works in progress and for construction of certain works to remove dissatisfaction. The next year's budget is 6. This provision is also for works in progress and for the construction of bridges and watercourses which Government is bound to provide in accordance with the Central Provinces Irrigation Act.

PUBLIC WORKS ESTABLISHMENT

A combined establishment is maintained for both the buildings and roads and irrigation branches of the Public Works Department and expenditure on this establishment is distributed over the various heads of account in proportion to works expenditure under each head. A separate grant is made for the total establishment charges.

The budget estimate for the current year is 20,66 and the revised 20,54. The decrease of 12 is the net result of the following variations :—

		Charged	Voted
		Rs.	Rs.
(1) Chief Engineer	...	+2	–1
(2) Specialist officers	...	..	–1
(3) Superintending Engineers	...	–22	+17
(4) Executive Engineers	...	–7	–13
(5) Special Revenue	...	...	+16
(6) Charges in England	...	+16	+1
Net	...	–12	

Under head (3) the decrease in charged expenditure is due to the fact that the post of a Superintending Engineer which fell vacant was left unfilled for three months, the Chief Engineer being required to perform the current duties of the office in addition to his own; while the increase in voted expenditure is due to transfer of two Executive Engineers to the offices of the Superintending Engineers. Under head (4) the decrease in charged expenditure is due to the deputation of an Executive Engineer to the Government of India and larger number of officers on leave and in voted to transfer of two Executive Engineers to Superintending Engineer's office. Under head (5) the increase is due to the fact that the savings anticipated in the budget by abolition of the commission for the collection of irrigation revenue was not found possible as rates are already very low, while that under head (6) is due to larger number of officers on leave out of India.

The budget estimate for the ensuing year is 20,28 or a decrease of 26 as compared with the revised estimates as detailed below :—

	Charged	Voted
(1) Chief Engineer ...	−9	−10
(2) Specialist officers ...	...	−5
(3) Superintending Engineers ...	+6	−3
(4) Executive Engineers ...	+47	−14
(5) Special revenue ...	...	−4
(6) Charges in England ...	−42	+5
(7) Pensionary charges ...	...	+3
Net ...	−26	

The decrease under charged against head (1) is due to change in personnel, under head (3) the increase is due to provision included for the full year for the post of a Superintending Engineer which was vacant for part of the current year and the increase under head (4) is only 5, if the decrease under head (6) charges in England on account of a smaller number of officers on leave is taken into account, and is due to provision made for the full complement of officers including increments accruing in their pay.

The decreases under voted are spread over several heads and the main items that contribute to the decrease are the termination of the period of contract for the appointment of the Government Architect in the course of the next year, retirements of officers and of the subordinate staff, and a lump reduction in the provision for contingencies in accordance with the recommendations of the Economy Committee.

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS

The details of the estimates are—

	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
I.—Interest on ordinary debt—			
(*a*) Interest on permanent debt ...	75	76	1,51
(*b*) Interest on floating debt ...	...	12	1,00
(*c*) Brokerage, discount, commission, etc. ...	6	13	6
(*d*) Interest on loans taken from the Central Government.	14,91	15,18	14,73
Total ...	15,72	16,19	17,30
II.—Transfers to other accounts—			
Deduct—Interest transferred to commercial departments.	−31,11	−29,99	−29,97
Net ...	−15,39	−13,80	−12,67
III.—Interest on unfunded debt—			
(*a*) Interest on Treasury Notes of Service and other funds.	19	18	18
(*b*) Interest on State provident funds ...	5,69	5,95	5,89
Total ...	5,88	6,13	6,07
IV.—Interest on other obligations ...	8	8	6
Grand Total ...	−9,43	−7,59	−6,54

Head I (a).—The revised for 1937-38 represents the interest for the half year ending 1st March 1938 payable on the 3 per cent loan of 50,33 raised during the current year; while the budget for 1938-39 provides for the interest for the full year payable half yearly.

Head I (b).—The estimate for 1937-38 represents interest payable to the Central Government on monthly overdrafts on non-revenue account; while that for 1938-39 represents interest on temporary advances from the Reserve Bank of India and on Treasury bills for ways and means purposes.

Head I (c).—The revised estimate under this head represents the actual expenditure incurred in raising the loan, *viz.*, on printing of border forms for the scrip, brokerage, advertisements, etc., and also provides for the amount necessary for the adjustment of the discount of Rs. 50,327 on the permanent loan in 15 annual instalments, *i.e.*, during the period of currency of the loan. The budget for next year, besides taking account of 3 on account of discount as explained above, provides for the commission payable to Reserve Bank of India for the management of debt and printing of treasury bill forms, etc.

Head I (d).—The estimates under this head have been calculated as follows:—

	Revised, 1937-38	Budget, 1938-39
(i) Interest at 4½ per cent per annum on the pre-autonomy debt of Rs.3,30,25,402, payable half yearly.	14,82	14,73
(ii) Interest at 1½ per cent per annum on short term loans taken in 1936-37 from the Government of India (47,97) of which 47,07 were repaid on 30th September 1937 and the balance of 90 in December 1937.	36	...
Total ...	15,18	14,73

Head II.—The estimates represent the interest chargeable to commercial departments on capital expenditure. The interest is charged at a flat rate of 4.20 per cent on the total capital outlay to end of the previous year plus half the outlay of the year to which the accounts relate.

Head III (a).—The estimates under this head represent interest on Treasury Notes on account of the Bhonsla and other Nagpur temples, the liability for which has been taken over by the Provincial Government from 1937-38 under the scheme of financial adjustment.

Head III (b).—Under the scheme of decentralization of provincial deposits and advances, deposits in State Provident Funds of members of all services under the control of the local Government were vested in the Provincial Government from the year 1937-38. The estimates represent interest payable on the deposits in these funds during the years 1937-38 and 1938-39.

Head IV.—The revised estimate for the current year represents interest at 3½ per cent per annum on the balance of 2,33 outstanding on 1st April 1937 out of the loan of 8,90 advanced from the Famine Relief Fund for meeting advances to cultivators in the year 1933-34. The estimate for the ensuing year provides for the interest at 2 per cent per annum for the full year on the advance of 3,00 from the Famine Relief Fund during the year 1937-38 for meeting advances to cultivators.

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Under this head are debited the amortisation charges in respect of all loans raised for financing the capital outlay on Irrigation, Forest and Civil Works, which form a direct charge against revenue. The estimate under this head accordingly provides for the repayment of consolidated loans for the aforesaid purposes from the old Provincial Loans Fund of the Government of India up to the end of 31st March 1936 and for the annual payment into the Sinking Fund for the discharge of permanent public loan raised in 1937-38 on its maturity.

The budget for the current year is 1,35 and the revised 1,26. The decrease is mainly due to refixation of half-yearly equated instalment on the basis of actual number of days for which the interest is payable on the outstanding balance of the consolidated loan from the Central Government and not for the period of complete six months as estimated in the budget.

The budget for the ensuing year is 4,26. In addition to the provision of 1,35 for the annual repayment charges of preautonomy debt, a sum of 2,91 has been included in the budget representing the annual payment into the Sinking Fund at 2½ per cent interest per annum for the discharge of the Central Provinces and Berar 3 per cent loan of 50,33 on its maturity in 1952.

25.—GENERAL ADMINISTRATION

The budget for the current year is 71,46 and the revised 72,30 or an increase of 84. Important variations occur under the following heads : —

A.—Heads of Provinces and Executive Councils (+ *11*).—The increase of 13 under the minor head "Ministers" is due mainly to purchase of motor cars for Hon'ble Ministers for which a supplementary grant was voted by the Assembly in December 1937 Session and that of 1 under the minor head "Tour Expenses of His Excellency the Governor" to non-realization of probable saving estimated in the budget. These are partly counterbalanced by anticipated saving under the minor head "Staff and Household of His Excellency the Governor" (3) from non-employment of a Stenographer for six months of the year and from the provision for "Hill allowance" and "Contingencies".

B.—Legislative Bodies (+ *10*).—Under "Legislative Assembly" there is an increase of 32 under "Pay of officers—Charged and Voted" due to the payment of salary of the Deputy Speaker and Members of the Legislative Assembly which was provided for by a supplementary grant. This increase is however partly counterbalanced by savings under "Pay of establishment" (3) and under "Allowances, honoraria, etc." (22), the estimates under which have been modified with reference to progress of expenditure and actual requirements. Under "Elections for Indian and Provincial Legislatures" the increase is due to additional expenditure on bye-election based on the progress of actual expenditure.

C.—Secretariat and Headquarters Establishment (+*14*).—Under "Civil Secretariat" there is an increase of 9 due to additional expenditure on the purchase of furniture and typewriters for the use of the Hon'ble Ministers and new telephone connections for the offices and residences of Hon'ble Ministers. Under "Board of Revenue" there is an increase of 4 under "Pay of officers—Charged" due to leave salary drawn in India having been debited to this head.

D.—Commissioners (—*15*).—Under "Pay of officers" a saving of 3 is anticipated owing to non-utilization of the provision made in the budget for deputation of an officer of the Commissioner's rank to the Indian Legislative Assembly. The revision of detailed estimates on the basis of progress of expenditure accounts for the decrease of 12 under "Pay of establishment", "Allowances, honoraria, etc." and "Contingencies".

E.– District Administration (+*5*).—The increase is the net result of—

(i) General Establishment	...	+24
(ii) Sub-Divisional Establishment		—14
(iii) Other Establishments	...	— 5
Total	...	+ 5

Under (i) there is an increase of 42 under "Pay of officers—Charged" due to probable savings estimated in the budget not being realized in full and also of 11 under "Contingencies" the estimates having been based on the progress of actual expenditure. These increases are, however, partly counterbalanced by savings of 23 under "Pay of officers—Voted" and "Pay of establishment" due to retirement, vacancies and leave on half or without pay.

Under (ii) further savings of 20 are anticipated under "Pay of establishment" over and above the probable savings of 69 estimated in the budget. These savings are, however, partly counterbalanced by the increase of 6 under "Allowances, honoraria, etc." due to increased expenditure on travelling allowance.

Under (iii) the savings are chiefly due to revision of detailed estimates on the basis of progress of actual expenditure.

G.—Miscellaneous (+*15*).—The increase is chiefly contributed by additional expenditure on schemes financed out of contribution from the Central Government for the economic development and improvement of rural areas (13) and provision for discretionary grants by the Hon'ble Premier.

H.—Charges in England (+*44*).—The increase is mainly due to a larger number of officers being on leave out of India than included in the leave programme.

The budget for the year 1938-39 is 71 10. The principal variations are explained below : —

A.—Heads for Provinces and Executive Councils (—*62*).—Provision for the Secretariat staff of His Excellency the Governor has been made for the full year as against that for 11 months in the current year and this accounts for an increase of 3. Under "Expenditure from Contract Allowance" there is a decrease of 5 due to smaller provision from unspent balances of previous years' allowances. Under "Ministers" the provision has been made according to the scales of pay and allowances drawn by the present Ministers and the decrease in the budget as compared with the revised is due mainly to the latter including salaries of Interim Ministers for a part of the year at higher rates of pay.

B.—Legislative Bodies (+64).—Increase occurs under "Legislative Assembly" and is mainly due to provision having been made for the full year as against part of the current year for the pay of Deputy Speaker and Members of the Legislative Assembly.

C.—Secretariat and Headquarters Establishment (—28).—Under "Civil Secretariat" provision has been made for pay of officers and establishments including leave salary according to the sanctioned scale and requirements of the year. There is also provision for contribution to the Central Government for work connected with Civil Lists, Forms, Resource, etc., done in Accountant-General's office and to Bihar Government for a share of the cost of the Joint Public Service Commission. The provision under "Board of Revenue" is for the pay and travelling allowance of a Financial Commissioner, and that under "Local Fund Audit Establishment" for the share payable to Central Government on account of the cost of Local Fund Audit establishment including leave and pension contributions.

D.—Commissioners (+1).—Provision has been made for the full sanctioned scale of establishment and increments in pay.

E.—District Administration (+73).—The increase is made up of—

(i) General Establishment	...	+15
(ii) Sub-Divisional Establishment	...	+20
(iii) Other Establishments	...	+38
Total	...	+73

The provision under (i) and (ii) is for the normal staff and establishments and allows for increments in pay. The estimate under (iii) includes provision for commission to patels and patwaris in Berar for the collection of revenue; for jaglias and mahars' establishment; for 21 Debt Conciliation Boards for the full year of which nine Boards will be presided over by non-official Chairmen and for Village Uplift Board. Provision has also been made under this head for new expenditure of 34 for grants for Village Uplift work and for establishment of 50 Rural Uplift centres in the Central Provinces and Berar, *vide* items 7 and 8 of Appendix A.

F.—Works (—10).—Provision has been made under this head for the maintenance and repairs of official residences of His Excellency the Governor, which is 10 less than the admissible grant.

G.—Miscellaneous.(—26).—The estimate under this head provides for expenditure out of discretionary grants at the disposal of His Excellency the Governor, Hon'ble the Premier and Commissioners of Divisions. A provision of 24 has been made for expenditure by Deputy Commissioners at their discretion for rural uplift out of the contribution from Central Government for the economic development and improvement of rural areas. It is also proposed to place an allotment at the disposal of all Hon'ble Ministers for making small grants at their discretion for which 12 has been included in the budget as new expenditure, *vide* item 9 of Appendix A.

H.—Charges in England (—1,06).—The estimate under this head provides for the leave salaries of officers who are likely to be on leave out of India and draw their leave salaries in England. It also includes provision for sterling overseas pay and for Local Government's share of the cost of High Commissioner's establishment and other sundry charges.

27.—ADMINISTRATION OF JUSTICE

The budget for the current year is 27,71 and the revised 27,34. Important variations are explained below:—

High Court (+35).—The increase occurs mainly under "Pay of officers—Charged" This is due mainly to changes in the leave programme and to no provision having been made in the budget for acting judges in place of two puisne judges who proceeded on leave out of India. The increase here is, however, partially offset by decrease under "Charges in England".

Civil and Sessions Courts (—43).—The savings are the net result of the following variations:—

(1) Pay of officers—Charged	...	— 5
(2) Pay of officers—Voted	...	—15
(3) Pay of establishment	...	— 8
(4) Allowances, honoraria, etc.	...	+ 4
(5) Contingencies	...	— 5
Process serving establishment		
(6) Pay of establishment	...	—12
(7) Allowances, honoraria, etc.	...	— 2
Total		—43

Under (1) the saving is due to the place of an Indian Civil Service Subordinate Judge officiating as District and Sessions Judge remaining unfilled. Under (2) the savings are due to two permanent vacancies and also deputation vacancies in cadre of Subordinate Judge, second class, being left unfilled on account of fall in the number of suits. The savings under (3) and (6) are due to abolition of certain posts, recruitment on new scales of pay, and vacancies remaining unfilled from time to time. Under (4) the increase is due to more expenditure under cost of passages and under travelling allowance—voted due to changes in the leave programme and transfers of officers. Under (5) and (7) the estimates have been revised on the basis of the progress of actual expenditure.

Charges in England (*—29*).—The saving under this head is due to causes already explained under "High Court".

The budget for the ensuing year is 26,78 or 56 less than the revised. The decrease is the net result of variations under the following minor heads :—

High Court (*+2*).—There is an increase of 9 under "Pay of officers—Charged" due to provision having been made for officers who are likely to be on duty. The increase is, however, partly counterbalanced by a decrease of 5 under "Allowances, honoraria, etc.—Charged" as no provision is being made for cost of passages.

Law Officers (*—45*).—The decrease is the net result of variations under the following sub-heads :—

(1) English Law Officers	...	+2
(2) Mofussil Establishment	...	−52
(3) Legal Remembrancer	...	+5
Total	...	−45

The increase under (1) is due to provision for pay of Advocate-General for full year against 11 months in the current year while that under (3) is due to provision for increments of pay of Legal Remembrancer and his establishment. Under (2) the decrease is due to (i) the abolition of the post of Government pleader and the retaining fees to public prosecutors and (ii) also to the reduction in the existing rate of the case fees of the latter.

Civil and Sessions Courts (*+5*).—The increase is the net result of the following variations :—

(*a*) Pay of officers—Charged	...	+14
(*b*) Pay of officers—Voted	...	+11
(*c*) Pay of establishment	...	−12
(*d*) Allowances	...	−10
(*e*) Contingencies	...	−3
(*f*) Process serving establishment	...	+5
Total	...	+5

Under (*a*) and (*b*) provision has been made for the pay of officers who are likely to be on duty and under (*c*) and (*f*) for the full sanctioned scale of establishments including increments. The decrease under (*c*) is due to transfer of some senior staff from general to process serving establishment and recruitment on new scales of pay. Lump sum deductions have been estimated under (*b*), (*c*) and (*f*) for probable savings on account of delay in filling vacancies, grant of leave on half pay or without pay, etc., to counteract overbudgeting. Under (*d*) and (*e*) the decreases are due to framing of estimates on the basis of the probable requirements of the year and to lump cut for economy under "Travelling allowance" and "Contingencies".

Criminal courts (*—8*).—The decrease occurs mainly under "Diet money and travelling expenses of witnessess" and is due to lump cut for economy.

Charges in England (*—10*).—According to the leave programme a smaller number of officers are expected to proceed on leave out of India.

28.—JAILS AND CONVICT SETTLEMENTS

The budget for the current year is 9,08 and the revised 9,04. Noticeable variations occur under the following heads :—

JAILS		
(i) Superintendence—Pay of officers—Charged	...	−9
Jails		
(ii) Pay of officers—Charged	...	+9
(iii) Do. Voted	...	−3
(iv) Pay of Establishment—Voted	...	−4
(v) Allowances, honoraria, etc.	...	+2
(vi) Countersigned Contingencies	...	−4
Lock-ups		
(vii) Countersigned Contingencies	...	+3

Under (i) and (ii) the saving and excess are due to the fact that provision for four months' pay of one of the Superintendents of Central Jails was made under (i) as officiating Inspector-General of Prisons; but owing to the permanent Inspector-General not proceeding on leave, the former's pay for the period is being debited under (ii). Under (iii) the saving is accounted for by the provision for leave allowances remaining unutilized while that under (iv) is due to abolition of one post of Senior Jailor and to recruitment on new scale of pay in vacancies caused by retirement. Under (v) the excess is due to reduction made in the budget on account of lowering of the special rates of dear district allowance of the jail subordinates as recommended by the Retrenchment Committee not being fully realized owing to the lower rate being introduced from a later date than was assumed in the budget. Under (vi) the saving is the net result of petty variations in the detailed estimates. Under (vii) the increase is due to influx of undertrial prisoners in lock-ups.

The budget for 1938-39 is 8,84 or 20 less than the revised. Important ariations occur under—

(1) Superintendence	...	+8
(2) Jails	...	−23
(3) Jail manufactures	...	−16
(4) Charges in England—*Charged*	...	+12

Under (1) the increase is due to provision for leave salary of the Inspector-General of Prisons who is likely to be on leave and draw leave salary in India. Under (2) and (3) the decrease is due to a lump cut from the grant for contingencies as recommended by the Economy Committee. Under (4) the increase is due to provision for the leave salary of one of the Superintendents, Central Jails, who will be proceeding on long leave preparatory to retirement.

29.—POLICE

The budget for the current year is 61,43 and the revised 61,06. The decrease is the net result of the following variations :—

(1) Superintendence	...	...	−4
(2) District Executive Force	...	...	−22
(3) Police Training Schools	...	...	+6
(4) Railway Police	...	...	−8
(5) Criminal Investigation Department		...	−2
(6) Charges in England	...	...	−7
	Total	...	−37

The savings under (1) are due to the post of the Inspector-General being held by one of the Deputy Inspector-Generals during the period of deputation of the permanent incumbent as a member of the Public Services Commission and to the retirement of senior clerks. The decrease under (2) is the net result of variations under the following :—

(*a*) Pay of officers	...	...	−29
(*b*) Police Force	...	...	−22
(*c*) Establishment	...	...	−6
(*d*) Allowances	...	...	+30
(*e*) Contingencies	...	...	+5

Under (*a*) the saving is only nominal due to a larger number of officers being on leave out of India than in the leave programme and this is partly set off by larger expenditure on leave salary under "Charges in England". Savings under (*b*) and (*c*) are in addition to the probable savings of 90 and 2, respectively, originally estimated in the budget on account of vacancies, and on leave on half or without pay, etc. The increase under (*d*) is due mainly to non-realization of the full savings anticipated from the proposed lowering of the special rates of dear district allowances for the Police Force as recommended by the Retrenchment Committee. The increase under (*e*) occurs chiefly under "Rates and taxes—*Charged*" due to enhancement of municipal rates and taxes.

The increase under "Police training schools" is distributed over the various detailed heads and is due mainly to the grant of conveyance allowances to Sub-Inspectors of Constables Training School at Nagpur and Jubbulpore. Under head (4) "Railway Police" the savings occur under "Pay of officers—*Charged*" due to the post of Assistant District Superintendent of Police remaining vacant. Under head (5) "Criminal Investigation Department" the saving is the net result of variations in the detailed estimates. Under "Pay of officers—*Charged*" and "Voted" there is an increase of 6

due to the leave salary of an officer having been drawn in India for which provision was made under "Charges in England" and to the promotion of a Deputy Superintendent to the select grade. This is partly counterbalanced by a saving of 8 under pay of establishment due to vacancies and retirements.

The budget for the ensuing year is 59,57 or a decrease of 1,49 as compared with the revised. Important variations are explained below : —

1. *District Executive Force* (—*1,57*).—The decrease is due to the following variations : —

(*a*) Pay of officers	...	+1
(*b*) Police force—Pay of establishment	...	+22
(*c*) Allowances	...	−1,41
(*d*) Contingencies	...	−39
Total	...	−1,57

Under (*a*) provision on has been made for the pay of officers who are likely to be on duty and for increments in pay and under (*b*) for the full sanctioned establishments including increments falling due during the year. A deduction of 1,29 has however been made for probable savings under the latter head on account of vacancies, leave on half pay, etc. The decrease under (*c*) is due to the reduction in rates of dear district and conveyance allowances, while a lump cut recommended by the Economy Committee accounts for the decrease under (*d*).

5. *Police Training Schools* (−*6*).—Reduction in the rates of stipends to proba tionary Sub-Inspectors and in the allotment for contingencies have been made as a measure of economy.

3 *Railway Police* (+*10*).—Provision has been made for officers and the staff expected to be attached to this branch and for larger expenditure under "allowances—*Charged*" due to provision for cost of passages and under contingencies based on requirements.

4. *Criminal Investigation Department* (−*7*).—The bulk of the decrease occurs under " Pay of officers—*Charged* " due mainly to the fact that the revised includes leave salary of an officer drawn in India.

5. *Charges in England* (+*10*).—The estimate is based on the leave programme of officers likely to be on leave out of India.

36.—SCIENTIFIC DEPARTMENT

The budget for 1937-38 is 26 and the revised 24. The expenditure on investigation of ways in which thermo electric power could be fostered in the province for the supply of cheap electric power for industrial and other purposes is now estimated to be less than anticipated in the budget.

The budget for 1938-39 is 14, which provides for normal expenditure and includes new expenditure of 2 for show cases for the Museum, *vide* item 10, Appendix A.

37.—EDUCATION

The budget for the current year is 55,93 and the revised 55,10. Important variations occurred under the following heads : —

Government Arts Colleges (−*12*).—There is a saving of 7 under "Pay of officers—*Charged*" owing to the retirement of an Indian Educational Service officer, the post being absorbed in the Provincial Educational Service cadre and to the grant of leave to another officer out of India, and of 3 under "Contingencies" on account of observance of economy.

Government Secondary Schools (−*14*).—Under "Pay of Officers—Voted" the savings of 13 resulting from deputation, retirement and death of 3 Provincial Educational Service officers and of 4 under "Contingencies" due to economy are offset by an increase of 3 under "Pay of Establishment" on account of changes in personnel.

Direct grants to Non-Government Secondary Schools (−*8*).—Suspension and withdrawal of some grants, short payment in adjustment of grants paid in excess during 1936-37 and imposition of prescribed cuts in furniture and building grants account for this saving.

Grants to Local Bodies for Secondary Education (−*5*).—Closure of the Akola Municipal Anglo-Vernacular School and reduction in the annual grant to the Saoner Municipal Committee Anglo-Vernacular School account for the savings.

Government Primary Shcools (+5).—The increase is due to the non-realization of probable savings under "Pay of Establishment" and "Allowances" to the extent estimated in the budget.

Direct grants to Non-Government Primary Schools (−4).—Closure of some schools and short payment in adjustment of grants paid in excess during 1936-37 account for the savings.

Grants to Local Bodies for primary education (−22).—Savings are mainly due to full grants not having been earned under compulsory education rules and to the prescribed cut in building and furniture grants.

Government Special Schools (−14).—Savings of five under "Engineering Schools" are spread under all the units of appropriation and the remaining savings are under "Training schools Pay of establishment and allowances" due to changes in staff and vacancies in stipends.

Direction (+19).—The increase is mainly due to the revival of the post of Deputy Director of Public Instruction (+12) and to increased expenditure under "Contingencies" (+3) on account of travelling expenses of non-official members of educational conferences and meetings.

Inspection (—11).—Under "Pay of Officers—Voted" and "pay of establishment" there are savings of (4) and (7) on account of changes in personnel and non-utilization to the full extent the provision for leave allowances. A saving of 2 under cost of passages almost counterbalances an excess of (3) under "Pay of Officers—Charged" owing to larger number of officers being on duty than was estimated in the budget.

Scholarships (—5).—The savings are due to vacancies in scholarships.

Miscellaneous (—3).—The decrease is mainly under "Board of High School Education" due to savings in examination charges resulting from decrease in the number of candidates.

Charges in England (—7).—Changes in the leave programme of officers account for the savings.

The budget for the ensuing year is 57,86 or 2,76 more than the revised. The variations are explained below

Government Arts Colleges (—16).—The decrease is the net result of the variations under :—

(i) Pay of officers—Charged	...	—46
(ii) Pay of officers—Voted	...	+35
(iii) Pay of establishment.	...	+3
(iv) Contingencies	...	—8

Under (i) the decrease is due to a vacancy in the Indian Educational Service cadre being absorbed in the Provincial Educational Service and to three officers to be on leave out of India as against one in the current year. Provision for officiating arrangement in the Provincial Educational Service against leave vacancies in the Indian Educational Service, for annual increments and for an additional Professor *vide* item 12 Appendix A account for the increase under (ii). The increase under (iii) is due mainly to provision for new expenditure *vide* items 13 and 14, Appendix A, while the decrease under (iv) is due to a lump cut as a measure of economy.

Grants to Non-Government Arts Colleges (+7).—Due to additional provision for the maintenance grant to the Women College, Nagpur, and to the Hitkarni City College Jubbulpore, *vide* items 15 and 16, Appendix A.

Government Professional Colleges (−19).—Half of the decrease occurs under "Pay of Officers—Charged" on account of provision for a part of the year for the Principal as he will be proceeding on leave out of India the other half occurring under "Allowances Honoraria etc.," on account of the proposed reduction in the number of stipends in the Training College, Jubbulpore, according to the recommendation of the Retrenchment Committee, 1937.

Government Secondary Schools.—Budget provides for new expenditure of 8 *vide*, items 17—20, Appendix A; but this increase is fully counterbalanced by a lump cut in the provision for contingent expenditure as a measure of economy.

Direct grants to non-Government secondary schools (—2).—There is an increase of 34 on account of new expenditure, *vide* items 21, 22, 38 (*a*) and 39, but this is more than counterbalanced by the decrease on account of no provision being made for fresh grants for building and furniture.

Government primary schools (+2,02).—The increase is chiefly due to inclusion of a provision of 2,00 for the proposed introduction of Vidyamandir scheme throughout the province as explained in the note on new item No. 25, Appendix A.

Direct grants to non-Government primary schools (+2).—The estimate provides for sanctioned grants and includes 5 on account of new expenditure, *vide* item 38 (*c*), Appendix A, which is off-set partly by non-inclusion of any provision for fresh grant for buildings and furniture.

Grants to local bodies for primary education (+1,60).—The increase is due to provision for additional grants in aid for the introduction of compulsory education in certain centres and for various other educational purposes, *vide* items 26 to 28 and 29 to 35, Appendix A.

Government special schools (—6).—The decrease is the net result of the following :—

(i) Engineering Schools	...	−8
(ii) Training Schools	...	+2

The decrease under (i) is mainly due to smaller provision for pay to be drawn by the officials holding the posts of the Principal, Engineering School, and the lecturer in Civil Engineering. Under (ii) there is a decrease of 5 under "Allowances, honoraria" due mainly to the abolition of the practising school scholarships in women's normal schools. The decrease is more than counterbalanced by provision for increments and for new expenditure of 2, *vide* items 36 and 37, Appendix A.

Direction (—11).—The decrease mainly occurs under "Pay of Officers—Charged" owing to the post of Deputy Director of Public Instruction being held in abeyance from the time the present incumbent of the post proceeds on leave preparatory to retirement.

Inspection (—1).—The decrease is the net result of the following variation :—

(i) Pay of officers—Charged	...	−8
(ii) Pay of officers—Voted	...	+3
(iii) Pay of establishment	...	+10
(iv) Travelling allowance	...	−4
(v) Contingencies	...	−2

Under (i) the decrease due to retirement, transfer and leave out of India of I. E. S. officers is partly offset by increase under (ii) on account of provision for P. E. S. officers officiating against I. E. S. vacancies. The increase under (iii) is due to provision for increments and for new expenditure, *vide* items 40 and 41, Appendix A. Lump cuts in the provision for travelling allowance and contingencies account for the decrease under (iv) and (v).

Scholarships (+6).—The increase is due to budget allowing for smaller deduction for probable savings as saving from non-allotment are expected to be less than hitherto.

Miscellaneous (+65).—The increase is mainly the net result of a provision of 1,11 for new expenditure, *vide* items 42,43 and 45, partly counterbalanced by decrease of 22 in examination charges on account of the abolition of the High School Entrance Examination and the transfer of provision of 17 on account of grants in aid to the appropriate heads, 3 under Contingencies on account of economy and the balance on account of changes in personnel in the establishment of High School Education Board.

Charges in England (+44).—The increase is due to larger number of officers expected to be on leave out of India than in the current year.

38.—MEDICAL

The budget for the current year is 16,99 and the revised 16,71. Variations occur under the following minor heads :—

(*a*) Medical establishment	...	... +4
(*b*) Hospitals and dispensaries	...	... —13
(*c*) Robertson Medical School	...	... —4
(*d*) Mental Hospital	...	... —6
(*e*) Charges in England	...	... —8

There is an increase of 10 under "Superintendence—Pay of Officers—Charged" due to the leave salary of an officer having been drawn in India while provision for it was made under "Charges in England". This increase is set off partly by small savings under "District Medical Officers—Contingencies" and under "Reserve Medical subordinates" due to smaller number of Assistant Medical Officers on general duty on account of post-graduate training.

Hospitals and Dispensaries.—Vacancies in the cadre of assistant medical officers and nursing staff at the provincialized hospitals have caused a saving of 16 under "Pay of establishment" which has been counterbalanced partly by an expenditure of 3 for cheap-plan dispensary buildings which will be met from the Government of India grant for rural development.

Robertson Medical School.—The saving is due mainly to the grant of leave on half pay to one lecturer and no officiating arrangement being made in his place.

Mental Hospital.—A reduction in the share of the cost of the European Mental Hospital at Ranchi has resulted in the saving under this head.

Charges in England.—As already explained the drawing of leaving salary in India by an officer is mainly responsible for the saving here.

The budget for the ensuing year is 17,95 or 1,24 more than the revised. Important variations are explained below :—

Medical Establishment (+17).—The increase is due chiefly to full provision for the sanctioned number of I. M. S. officers and for cost of passages for two officers based on actual requirements. An additional provision of 2 has been made for the establishment of nurses' registration council—a new item of expenditure.

Hospitals and Dispensaries (+84).—The increase is the net result of—

(*a*) Mofussil hospitals and dispensaries	...	+1,18
(*b*) Grants to hospitals and dispensaries	...	−34
Total	...	+84

The increase under (*a*) is accounted for mainly by the inclusion of a provision of 53 for expenditure from the Government of India grant on cheap plan dispensary buildings and 73 for various new items of expenditure including the additional staff for the Mayo Hospital. A further sum of 50 has also been included for the establishment of cheap plan dispensaries from the earmarked excise revenue. The deduction of an equal amount on this account from the total is merely a book entry and is necessary for balancing the accounts. Under head (*b*) "Grants to Hospitals and Dispensaries" in addition to the annual recurring grants amounting to 2,43 a total provision of 27 for various new items of expenditure has been included.

Robertson Medical School (+31).—The increase is due to the provision having been made for a wholetime Superintendent and for the pay and travelling allowance of assistant medical officers who will be deputed for post-graduate training next year.

Mental Hospital (+3).—The increase is due mainly to the fact that provision for the additional staff sanctioned in the current year has been made for the full year as against five months in the current year.

Charges in England (−10).—Smaller number of officers are expected to be on leave out of India.

39.—PUBLIC HEALTH

The budget for the current year is 3,86 and the revised 3,99. The increase is the net result of variations under the following heads :—

(*a*) Public Health Establishment	...	−2
(*b*) Expenses in connection with Epidemic Diseases	...	+15
Total	...	+13

Under (*a*) the saving is due mainly to the non-utilization of provision for the training of the Lady Superintendent of the Health School at Calcutta. Under (*b*) there is an increase of 25 for the purchase of additional quantity of quinine to meet the increased demand, a portion of which will be covered by increased receipts from sale of this drug. This increase is, however, partly counterbalanced by savings from non-utilization of provision for (i) training of three Sub-Assistant Health Officers in the D. T. M. Course at Calcutta (—1), (ii) opening of a travelling dispensary in Betul district (—4) and non-utilization to the full extent of the provision for new expenditure (—5).

The next year's budget is 4,73 net. In addition to normal provision of 34 for new expenditure, *vide* item Nos. 73,74 and 75, Appendix A, the following special items of expenditure have also been provided in the budget :—

	To be financed from	
	Contribution from Central Government	Earmarked Excise Revenue
(i) Grants to District Councils for improvement of rural water-supply.	50	1,00
(ii) Travelling dispensaries ...	36	...
Total ...	86	1,00

For funds provided from the earmarked Excise Revenue an equal amount has been deducted from the total estimate; this is merely a book entry and is necessary to balance the account. Excluding provision for these special items of expenditure the normal expenditure of the year is estimated to be 12 less than the revised, the budget being subjected to a lump cut from the provision for contingencies as a measure of economy.

4 .—AGRICULTURE

The minor heads of account classification under this major head have been re-organized by the Auditor-General with reference to the present needs and requirements of the Provincial Governments and this revised classification is being adopted from the budget for 1938-39.

The current year's budget is 10,18 and the revised 9,99. The decrease is on account of the following variations :—

(i)	Direction	...	−1
(ii)	Experimental Farms	...	−3
(iii)	Agricultural Demonstration and propaganda	...	−6
(iv)	Subordinate and Expert staff	...	−21
(v)	Agricultural Education and Research	...	+7
(vi)	Charges in England	...	+14
(vii)	Schemes of Imperial Council of Agricultural Research	...	−8
(viii)	Other heads	...	−1

Under (i) this saving is the net result of variations under "Pay of Officers—Charged" (−11) and voted (+4) due to one of the Deputy Directors of Indian Agricultural Service officiating as Director on leave and the former's place being filled by Provincial Agricultural Service officer and "Allowances, honoraria, etc.—Voted" (+3) owing to budget provision for travelling allowance proving insufficient. Under (ii) and (iii) the savings occur under contingencies the detailed estimates of which have been modified with reference to progress of actual expenditure and probable requirements. Of the saving of 21 under (iv), 9 is due to the post of the Mycologist remaining vacant while the incumbent of the post officiated as the Principal, Agricultural College, while the rest occurs mainly under "Pay of Establishment" and "Contingencies" owing to the non-utilization to the full extent of the provision for new expenditure. The increase under (v) is due mainly to no provision having been made for officiating Principal, Agricultural College, in place of the permanent incumbent on leave. Under (vii) the savings are contributed by smaller expenditure on the various schemes financed from the contribution by the Imperial Council of Agricultural Research.

The next year's budget is 10,02 or an increase of 3 over the revised. Important variations occur under the following heads. Under the revised classification the charges on account of the offices of Deputy Directors which were hitherto classified under the minor head "Direction" are to be classified under a separate minor head "Superintendence" as shown in the budget for the year 1938-39. For the purpose of comparison with the revised, the budget estimates under Direction and Superintendence are to be dealt with together :—

(i)	Direction and Superintendence	...	−14
(ii)	Experimental Farms	...	−3
(iii)	Agricultural Demonstration and propaganda including public exhibitions and fairs.		+10
(iv)	Subordinate Expert staff	...	+37
(v)	Agricultural Education and Research	...	+15
(vi)	Botanical and Public Gardens		−3
(vii)	Schemes of rural development from contribution from Central Government for economic development and improvement of rural areas.		−5
(viii)	Charges in England	...	−20
(ix)	*Deduct*—Expenditure from Provincial Government grant for rural development, met from earmarked revenue.		−14

Under (i) there is a decrease of 7 in respect of "Pay of Officers—Voted" due to the budget estimate being based on the full number of officers expected to be on duty during the year and of 2 under "Pay of Establishment" on account of retirement of senior clerks, the balance being made up by reduction under "Travelling allowance and contingencies" as a measure of economy. Under (ii) and (vi) the reductions are also due to an economy cut from the provision for contingencies.

(iii) The details of the increase are—

(*a*)	Demonstration farms	...	+2
(*b*)	Exhibitions and fairs	...	+8

There is an increase of 8 under (*a*) on account of new item 77, *vide* Appendix A which is partly counterbalanced by reduction of 6 under contingencies due to a lump cut as a measure of economy. Under (*b*) the increase is due to the fact that the charges on account of Agricultural shows and fairs under the management of the Agriculture Department hitherto classified under the head "Agricultural experiments" are to be classified from next year under this sub-head "Exhibitions and Fairs" under the revised classification

The increase under (iv) is the net result of the following variations :—

(*a*) Pay of Officers—Charged	...	+10
(*b*) Pay of Officers—Voted	...	+6
(*c*) Pay of Establishment	...	+28
(*d*) Travelling Allowance and Contingencies	...	−7
		+37

Under (*a*) the increase is due to the budget including provision for the full year as against part of the current year for the Mycologist as he was officiating as Principal, Agricultural College. The increase under (*b*) is due to the transfer of the post of Entomologist from the Agricultural College. Under (*c* an increase of 13 is accounted for by new expenditure to be financed from earmarked revenue, *vide* item No. 0, Appendix A, and the balance of the increase is mainly due to provision for the full year for new schemes sanctioned during the current year. The decrease under (*d*) is due to reduction in the rates of travelling allowance and a lump cut from provision for contingencies as a measure of economy. The increase under (*v*) is accounted for by new expenditure, *vide* item No. 79, Appendix A.

(vii) The estimate represents the balance of the allotment available for expenditure on schemes of rural development financed by the contribution from the Central Government

(viii) The estimate is based on the leave programme.

(ix) This deduction is merely a book entry and is necessary for balancing the account.

41.—VETERINARY

The budget for the current year is 5,11 and the revised 4,97. Striking variations occur in the estimates under the following heads :—

Hospitals and Dispensaries (−*8*).—Savings are anticipated from the provision for "Medicines and Instruments", with reference to the progress of actual expenditure.

Breeding operations (−*3*).—The reduction of 5 under "Countersigned Contingencies" on the basis of actual expenditure in the first seven months of the year, is partly offset by an increase of 2 under "Pay of officers" due to leave arrangement.

The budget for the next year is 4,80 and it includes 17 for expenditure on new scheme, *vide* item No. 82 in Appendix A, which is covered by receipts from fees as already explained in dealing with the estimate of receipts. The decrease as compared with the revised is only apparent, as the latter provides for expenditure on schemes financed from contributions from the Imperial Council of Agricultural Research and the Central Government, for which nothing is being provided in the budget owing to the completion of the schemes.

42.—CO-OPERATION

The budget for the current year is 2,83 and the revised 2,65 or a decrease of 18. Half of the decrease occurs under "Direction—Pay of officers Charged" owing to the Registrar and Senior Deputy Registrar drawing pay at rates lower than those provided in the budget for the previous incumbents. The balance is made up of petty savings distributed over other units of appropriation.

The budget for the ensuing year is 2,76 or 11 more than the revised. Noticeable variations occur under "Pay of officers—Charged and Voted" due to the post of Senior Deputy Registrar being now held by an officer of the Provincial Civil Service; under "Pay of establishment" due mainly to provision for new expenditure, *vide* item No. 86, Appendix A. Under "Allowances, Honoraria, etc." and "Contingencies" the budget provides for the normal requirements.

43.—INDUSTRIES

The budget for the current year is 3,00 and the revised 2,93 Under "Schools of Handicrafts" savings are anticipated from the following measures of retrenchments :—

(i) Abolition of one post each of a master and instructor and special pays to hostel superintendents.

(ii) Closing of the mining class at Chandametta.

(iii) Reduction in the rates of scholarships.

The budget for the ensuing year is 3,01 or 8 more than the revised. The increase is the net result of variations under the following heads :—

(*a*) Direction	...	... +5
(*b*) Reformatory School	...	... +1
(*c*) Garnts-in-aid and scholarships	...	... +4
(*d*) Textile Expert	...	... −2
Total	...	+8

The increase under (*a*) is due to the provision of 6 for new expenditure, *vide* item No. 91 in Appendix A, partly counterbalanced by a reduction of 1 under "Contingencies". The increase under (*b*) is petty, while that under (*c*) is due to provision for new expenditure, *vide* items Nos. 92 and 93 in Appendix A. The decrease under (*d*) is only apparent as the revised provides for larger expenditure on purchase of raw materials for manufacture of cloth.

47—MISCELLANEOUS DEPARTMENTS

The budget for 1937-38 is 1,11 and the revised 1,12.

The budget for 1938-39 is 1,13. There is an increase of 7 on account of provision for new expenditure *vide* items Nos. 96, 97 and 98, Appendix A, but it is almost fully counterbalanced by savings from the abolition of a post of Inspector of Boilers and of fees to Inspectors for inspection of boilers and lowering of the rates of travelling allowance.

50.—CIVIL WORKS

The budget of 50,26 for the current year has been reduced to 49,60 in the revised estimate. In the budget the lump provision of 2,10 under "Reserve" which is intended for minor works and special repairs and of 50 under "Regrant of lapses" have been re-appropriated to the regular heads of expenditure and this mainly accounts for the increases under "Original Works—Buildings" (1,78) and "Communications financed from ordinary revenue" (27). The variations under other heads are due to revision of estimates on the basis of the latest information and progress of actual expenditure. Large savings under 'Communications financed from subventions from the Central Road Fund" are due chiefly to slow progress of works. This and other petty savings under other heads are partly setoff by the deduction of 71 made in the budget for probable savings resulting in a net decrease of 66 on the whole.

The budget for the year 1938-39 is 42,11. The variations as compared with the revised estimate are explained below :—

	Revised Estimate, 1937-38	Budget Estimate, 1938-39	Difference
(1) Buildings ...	8,33	1,80	−6,53
(2) Communications financed from ordinary revenue.	77	40	−37
(3) Communications financed from the Road Fund.	4,80	6,12	+1,32
(4) Miscellaneous ...	1	3	+2
(5) Repairs ...	33,88	30,00	−3,88
(6) Tools and plant ...	1,78	1,79	+1
(7) Grants-in-aid ...	1	2,00	+1,99
(8) Suspense ...	2	−10	−12
(9) Reserve ...	...	2,07	+2,07
(10) Regrant of lap ses ...	...	50	+50
(11) Probable savings ...	...	−50	−50
(12) *Deduct*—Amount transferred from the provincial fund for economic development and improvement of rural areas.	...	−2,00	−2,00
Total ...	49,60	42,11	−7,49

Under (1) a provision of 1,38 only has been made for works in progress and 42, for new works, *vide* items Nos 99 and 100 in Appendix A. Under (2) the provision is for the completion of the Belgaon-Kholapur-Daryapur road. Of the large decrease

under these two heads as compared with the revised 2,57 is accounted for by the fact that, as already explained, the revised provides for minor and incomplete works from the heads "Reserve" and "Regrant of lapses" whereas the budget for next year provides for them separately. The balance of the decrease is due to the expected completion of the works in progress of almost all the departmental buildings by the end of the current year. Under (3) the estimate is based on the programme of road works to be financed out of the provincial share of the grant from Central Road Fund as well as from allotments from central share and includes 3,97 out of the loan programme works transferred to this head from the capital head "81—Civil works not charged to revenue". Under (5) the estimate for repairs has been subjected to a lump reduction for the sake of economy. Under (7) the provision of 2,00 is intended for grants to be made out of the earmarked excise revenue for the improvement of rural communications. The reduction of a corresponding sum from the total estimate is merely a book entry and is necessary for balancing the account. Under (9) the normal provision has been made for urgent minor works. Out of this it is intended to meet the additional demand of 32 of the Veterinary Department for the construction of quarantine stations for cattle in the Saugor and Hoshangabad districts. These are a necessary preliminary to the proposed introduction of the Cattle Diseases Act from the next year.

54.—FAMINE

The budget for the year 1937-38 is 4 and the revised is also 4. The budget for the year 1938-39 is 1 which provides for —

(1) Repairs to famine tools which are suitable for retention in the reserve stock.	1,000
(2) Counting, stacking and selecting the famine stock of tools and plant for godown accommodation and for supervising staff.	400
Total ...	1,400

55.—SUPERANNUATION ALLOWANCES AND PENSIONS

Under sections 247 (5) and 259 (2) of the Government of India Act, 1935, pensions payable to or in respect of any persons appointed by Secretary of State or any other authority to any superior civil service before 1st April 1924 in connection with the affairs of a province are to be charged on the revenues of the Federation and an equivalent amount is to be charged and paid out of the revenues of the province as a contribution to the revenues of Federation. In the current year's budget the estimates under all the charged heads were grouped together and shown under a new minor head "Contribution in respect of pensions charged on the revenues of the Federation" opened in the budget. But as this new head has not been prescribed for the purpose of accounts and as the budget follows the accounts classification generally, the new head opened in the budget for the current year is not being operated upon. The revised and budget estimates of current and ensuing years have therefore been framed on the basis of the account classification.

The budget for the current year is 40,38 and the revised 43,20 or an increase of 2,82. The increase is the net result of the following variations : —

(1) Superannuation and retired allowances ...	+2,22
(2) Equated payments of commuted value of pensions.	+72
(3) Gratuities (ordinary) ...	+1
(4) Donations to provident fund ...	−13
Total ...	+2,82

Under (1) the estimate is revised on the basis of the progress of actual payment in the first eight months of the year and this abnormal increase is attributable to the retirement of a large number of superannuated officials as the result of enforcement of the rules for compulsory retirement at the age of 55 years in the case of subordinate and ministerial Government servants. Under (3) the increase is due to payment of passage gratuities to an officer retired under premature retirement rules, for which nothing was provided in the budget. Under (2) provision was made in the budget for write-back of capital expenditure on commutation of pensions up to 1935-36 and the increase in the revised is mainly due to provision for write-back in respect of the capital expenditure during the year 1936-37. Under (4) provision was made in the budget for Government contribution to the contributory provident fund for patwaris payable from 1st April 1937; but as this provident fund was established from the 1st October 1937 only six months' contribution is payable during the current year.

The budget for the ensuing year is 45,23 or 2,03 more than the revised. Noticeable increases occur under the following heads :—

(*a*) Superannuation and retired allowances	...	+38
(*b*) Equated payments of commuted value of pensions	...	+90
(*c*) Donations to provident fund	..	+8
(*d*) Charges in England	...	+69

Under (*a*) and (*d*) the estimates provide for the normal annual increase. Under (*b*) the increase represents the equated instalment towards the repayment of capital charge for the commuted value of pensions payable during the current year. Under (*c*) provision has been made for Government contribution to the patwari provident fund for the full year.

56.—STATIONERY AND PRINTING

The budget for the current year is 5,07 and the revised is almost the same, *viz.*, 5,06. The main variations in detailed estimates are (i) a saving of 5 under "Stationery supplied from Central Stores" which is made up of petty savings from the stationery allotments of the various indenting officers, and (ii) an excess of 4 under "Secretariat Press" due mainly to larger expenditure on overtime allowance, honoraria for the compilation of the press manual and for replacement of typewriters.

The budget for the next year is 5,01. The decrease is the net result of the following variations :—

(i) Stationery supplied from Central Stores	...	−24
(ii) Secretariat Press	...	+25
(iii) Jail Press	...	−1
(iv) Charges in England	...	−4
Total	...	−5

Under (i) the decrease is due mainly to reduction made from Stationery allotments of the various indenting officers as a measure of economy, while the increase under (ii) occurs under "Depreciation Fund" due to the revival of the annual assignment to the fund after its temporary suspension for a period of three years from the year 1935-36. Smaller expenditure on purchase of stores accounts for the decrease under (iv).

57.—MISCELLANEOUS

The budget for 1937-38 is 8,20 while the revised is 8,24. The increase is due to petty variations in the detailed estimates which are modified on the basis of progress of expenditure and the actual requirements of the year.

The budget for 1938-39 is 8,67. It provides for the usual requirements of the year and includes 7,34 on account of new expenditure, *vide* items Nos. 105 to 112, Appendix A.

63.—EXTRAORDINARY CHARGES

Government has decided to utilize on schemes of rural uplift a portion of the net excise revenue of the current year For lack of detailed schemes, especially where the co-operation of district councils is involved, it may not be possible to spend the whole of the sum earmarked during the budget year. It has therefore been decided that the total sum available should be funded to enable the unspent balances to be carried over to subsequent year's budget. The amount transferred by debit to this head will be credited to the head "B—Reserve Funds—Fund for the economic development and improvement of rural areas" in the deposit section of the accounts. The actual expenditure o the several schemes will be recorded in detai under the appropriate service heads such as Agriculture, Industries, etc. The expenditure so recorded will be offset by the transfer of an equivalent sum from the fund and adjusted in reduction of the expenditure :—

The following are the earmarked schemes :—

(1) Improvement of rural water-supply	...	1,00
(2) Improvement of rural communications	...	2,00
(3) Dewal cattle-breeding farm	...	36
(4) Fifty rural uplift centres	...	26
(5) Experimental sheep farming in Betul	...	5
(6) Eighty private agricultural demonstration plots	...	14
(7) Ten multipurpose Co-operative Societies	...	5
(8) Twenty outlying veterinary dispensaries	...	20
(9) Ten cheap plan dispensaries	...	50

(10)	Training of village chamars in the use of offal and skin flaying.	6
(11)	Encouragement of khadi	22
(12)	Industrial survey	25
(13)	Sericulture	5
(14)	Physical welfare scheme	50
(15)	Scheme for the establishment of more village libraries ...	31
(16)	Scheme for preventing lapses into illiteracy by the institution of continuation classes in rural areas	25
(17)	Educational facilities for Harijans and aborigines ...	51
	Total ...	6,71

65.—CAPITAL OUTLAY ON FORESTS

Under this head is exhibited the capital expenditure of the department met from borrowed funds. No expenditure is to be so financed in the forest department in 1938-39 and the minus figure in the budget represents adjustments in reduction of the capital outlay on the Raipur Forest Tramway financed from loans in previous years.

68-A (2).—CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, ETC.—WORKS NOT CHARGED TO REVENUE

The current year's budget is 46 and the revised 18. The decrease is due mainly to the stopping of the construction of Sub-divisional office and staff quarters at Mungeli, postponement of construction of certain water-courses, postponement of works for want of possession of land. It is also due to a larger credit on account of (1) sale of special tools and plant, (2) transfer to the revenue department of the unsubmerged area in Pachdeori village under the Kumhari tank and (3) abandonment of distributaries 1 and 2-A of the Mahanadi Canal which credit is adjusted by reduction of capital expenditure under this head.

The next year's budget is 28 and provides for the construction of only such works as fulfil the following conditions:—

(1) Works that are required to remedy accute dissatisfaction;

(2) works for which the revenue from the area that will be irrigated will justify the expenditure on them;

(3) remodelling in cases of channels in use which have deteriorated so badly and on which the annual expenditure needed to keep them working is so heavy that it will be economical to rehabilitate them; and

(4) bridges and water-courses which Government is bound to provide by law.

The above conditions apply also to works under the heads "18-A (1)" and "19-B."

81.—CIVIL WORKS NOT CHARGED TO REVENUE

The Government of India have approved of a three-year programme of road fund works to be financed from loans the amortization charges of which will be met from the provincial share of the fund. The construction of the High Court building is also met from loan funds.

The budget estimate of 12,92 has been reduced in the revised to 8,40 due to less expenditure on the High Court building and under communications due to slow progress of works and delay in sanctioning estimates for minor bridges.

The budget estimate of 2,63 for the ensuing year provides for the construction of the High Court building only. Nothing is provided for the loan programme of road fund works as this programme of works has been transferred to the revenue section of the accounts under "50—Civil Works", the object being to use up the balance of the provincial share of the fund as quickly as possible, as under the revised road resolution grants are not to be paid until they are actually needed for utilization on approved works.

83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS

The expenditure on account of the commuted value of pensions paid to pensioners, both in India and England, is debited to this capital head and the amount thus charged to capital in each year is repaid from revenue by charging to the head "55—Superannuation Allowances, etc." with equated instalments of principal and interest. The effect of this adjustment is that the capital payment recorded under this head is written back annually by a charge against revenue in a prescribed period.

The budget for the current year is 5,19 and the revised 9,06. The increase of 3,87 is the net result of the following variations:—

(1) Payable to pensioners in India	+4,55
(2) Contribution in respect of commutation of pensions charged on the revenues of federation.	−40
(3) *Deduct.*—Capital portion of equated payments out of revenue. ...	−28
Total ...	+3,87

Head (2).—As already explained under the head "55.—Superannuation Allowances and Pensions" this new head opened in the budget for the current year is not being operated upon. In the revised the commutation of pension of members of superior services is therefore provided under head (1) and the abnormal increase thereunder is attributable to the retirement of a large number of superannuated officers under the operation of 55 years' compulsory retirement rules in the case of the subordinate and ministerial services. Under head (3) the inclusion of the provision for the equated instalments in respect of the capital expenditure during the year 1936-37 for which nothing was provided in the budget makes the difference.

The ensuing year's estimate is 6,69 or 2,37 less than the revised. The latter was swollen by abnormally large increase in commutation explained above, while the budget provides for the probable requirements of the year.

DEBT, DEPOSITS AND ADVANCES

N.—PUBLIC DEBT

(i) PERMANENT DEBT

Receipts.

	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
3 per cent loan 1952 ...	50,00	50,33	...

The revised is based on the subscriptions to the loan actually allotted by the Reserve Bank to this Government out of the total subscriptions for the combined issues of five Provincial Governments. In accordance with the practice of fixing percentage allotments in multiples of 5 per cent adopted by the Bank for administrative and accounting convenience, the subscriptions accepted by them slightly exceeded the total of the combined issues and this led to a small excess over the issues of all Governments.

2. No permanent loan is proposed to be raised by this Government during the ensuing year.

(ii) FLOATING DEBT

Receipts.

Budget, 1937-38	...	6,51
Revised, 1937-38	...	22,72
Budget, 1938-39	...	20,11

Under this head is shown the temporary debt required for covering deficits in the revenue, capital, debt and deposits, etc., sections of the estimates. According to the present anticipations, the current year will close with a deficit of 22,72 which it is proposed to cover by floating debt, *i.e.*, by sale of treasury bills through the Reserve Bank of India. It is expected that the portion of this which is due to the revenue deficit will be wiped out by economies during the year 1938-39, unless the final accounts for the year 1937-38 disclose a further deterioration. For the present it is assumed that the whole of it, minus a small amount off-set by the next year's surplus, will be carried forward. On this assumption a provision for 20,11 has been made in the budget.

Disbursements.

Budget, 1937-38	...	...
Revised, 1937-38	...	...
Budget, 1938-39	...	22,72

The budget for the year 1938-39 represents provision for the repayment or renewal of the floating debt taken to cover the floating debt of the current year.

(iii) LOANS FROM THE CENTRAL GOVERNMENT

Disbursements.

The details of the provision are—

	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
(1) Repayment of the consolidated loan of balances outstanding on the 31st March 1937 of loans taken to end of 31st March 1936.	2,52	2,37	2,45
(2) Repayment of the short term loan taken in 1936-37 for payment of commuted value of pensions.	6,10	6,10	...
(3) Repayment of the short term loan taken in 1936-37 for financing the provincial loan account.	20,49	20,49	...
(4) Repayment of the short term loan taken in 1936-37 for capital outlay on civil works.	6,92	6,92	...
(5) Repayment of loan to cover overdraft at the end of the year 1936-37.	12,29	14,46	...
Total ...	48,32	50,34	2,45

The decrease in the revised as compared with the budget for 1937-38 under (1) above is due to refixation of half-yearly equated instalment on the basis of actual number of days instead of for the complete half year; while the revised under head (5) represents the actual amount of overdraft at the end of the year 1936-37, which was covered by a loan from the Central Government. The short term loans of 1936-37 for items (2) to (5) were completely repaid from the proceeds of the 3 per cent Central Provinces and Berar public loan of 50,33 raised in 1937-38. The budget for the year 1938-39 provides for the two half-yearly instalments of principal due for repayment in that year towards the consolidated loan of 3,30·25.

P.—DEPOSITS AND ADVANCES

II.—DEPOSITS NOT BEARING INTEREST—A—SINKING FUNDS

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Receipts.

Under "Appropriation for Reduction or Avoidance of Debt" are credited the sums appropriated from revenue by charge under the head "23.—Appropriation for Reduction or Avoidance of Debt" for the annual payment into the sinking fund for the discharge of the public loan and also the annual re-payment of the principal of loans taken from the old Provincial Loans Fund of the Government of India. This is an adjustment head and is prescribed for balancing the accounts.

SINKING FUND INVESTMENT ACCOUNT

Payments.

The budget estimate for 1938-39 provides for the investment of the amount to be credited into the Sinking Fund created for the discharge of public loan raised in 1937-38.

B.—RESERVE FUNDS

FAMINE RELIEF FUND

Receipts.

The budget for 1937-38 is 3,79 and the revised 3,64. The decrease of 17 under "Interest Receipts on Investments" is due to the fact that, at the time of purchasing the securities of the Government of India, interest for the period due had to be paid to the holder of these securities and this has been adjusted in reduction of the interest realised on these securities. This has been partly counterbalanced by the credit of 2 under "Receipts on Investment Account" representing the refund of the utilized balance of the amount made over to the Reserve Bank of India for the purchase of securities.

The budget for the year 1938-39 is 4,61, the details of which are—

(i) Interest for the full year realizable from the investment of the Fund in Government of India Securities.	1,54
(ii) Repayment in full with interest of the loan of 3,00 advanced from the Fund in 1937-38 for making taccavi advances to cultivators.	3,06
(iii) Recoveries of famine expenditure ...	1
Total ...	4,61

Payments.

The budget for the year 1937-38 is 6,41 and the revised 6,33. The decrease of 85 under the head "Advances to Provincial Loan Account, etc." is due to smaller advances made from the fund in order to cover the adjustment of 80 under the head "Write off of irrecoverable balances of loans to cultivators". There is also a decrease of 3 in the amount invested in the purchase of Government of India Securities from the surplus balance in the fund.

The budget for the year 1938-39 is 4,13 of which 3,25 is proposed to be applied towards further investment in securities after setting apart 86 for meeting probable remission of irrecoverable taccavi advances.

TRANSFERS FROM FAMINE RELIEF FUND

Receipts.

Under this head is credited the amount withdrawn from the famine relief fund or advancing loans to Provincial Loan Account for meeting taccavi advances or for

repayment of debt, the corresponding debit representing payment appearing under the respective heads in the debt section of the accounts. The revised for 1937-38 represents the amount of 3,00 withdrawn from the fund for advance to the Provincial Loan Account for meeting a portion of taccavi advances which are not covered by the proceeds thereof. No amount is proposed to be withdrawn from the fund for this purpose in the ensuing year.

Payments

Under this head is debited the repayment to the famine relief fund on account of the principal of advances made to the Provincial Loan Account.

The revised for the year 1937-38 represents the last instalment of principal due for repayment to the fund in respect of the loan of 8,90 advanced from the fund in 1933-34 for financing the Provincial Loan Account; while the budget for 1938-39 provides for repayment in full of the advance of 3,00 made from the fund in 1937-38 for financing the Provincial Loan Account.

FUND FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS

See explanation under "63.—Extra ordinary charges."

DEPRECIATION FUND FOR GOVERNMENT PRESSES

Receipts

The fund is intended to provide a reserve to meet, as required, the cost of renewals and replacements of plant, machinery, etc., so that the press may always be kept in an efficient working condition. The annual receipts of the fund consist of (i) the amount of depreciation calculated on the value of plant, machinery and furniture on the books at the beginning of the year, and (ii) the book value of plant, etc., written off the stock up to end of October of the year. The amount of depreciation is credited to this fund as receipts by charge to the Press budget. The amounts likely to be credited to this fund on account of the Secretariat and Jail Presses are 8 and 29 in the current and the ensuing years, respectively. The increase in the next year's estimate is due to the fact that the annual assignment to the fund on account of Secretariat Press is being revived after its temporary suspension for three years.

Payments.

Under the rules for the accounting of the Depreciation Fund the expenditure on renewals and replacements of plant, machinery, etc., is, in the first instance, charged to the head "56.—Stationery and Printing—Government Presses," and to cover this expenditure a corresponding amount is transferred from the fund to the head "56.—Stationery and Printing," under which the amount thus transferred is shown as a deduct entry. The provision of 17 and 13 in the revised for the current year and the budget for next year respectively represents the amount to be transferred to the head "56.—Stationery and Printing;" for renewal and replacement of plant, machinery and furniture.

DEPRECIATION FUND FOR FOREST TRAMWAY

Receipts

The annual contribution to the fund based on the assumed normal life of the assets is 29, but the contribution each year is to be limited to the surplus of the tramway receipts after meeting the working expenses. On this basis full provision has been made for the current and ensuing years.

Payments

No remarks

C.—OTHER DEPOSIT ACCOUNTS—OTHER ACCOUNTS—(i) SUBVENTIONS FROM CENTRAL ROAD FUND

The Government of India allocate to Provincial Governments the additional revenue derived from the enhanced duties on motor spirit on the basis of the consumption of petrol in each province, after deducting a certain percentage from the total realization as a reserve at their disposal. Out of their reserve the Government of India make discretionary contributions to provinces for specific works. The share of the additional revenue allocated to provinces as well as the contributions made by the Government of India from their reserve are allotted to provinces on the basis of actual expenditure on approved schemes, the balance being held by the Government of India to the credit of the Governments concerned. The sums received from the Government of India are credited to this head. The actual expenditure on approved schemes of road development is recorded under the head "50—Civil Works" or other appropriate heads of account and an equivalent amount withdrawn from this head and credited to "XXXIX—Civil Works".

The budget estimate of receipts for the current year of 3,84 has been reduced to 3,16 in the revised. The decrease is accounted for by the fact that the grant from the

Government of India reserve for financing certain works was reduced proportionately on account of reduced expenditure on such works and that no receipts are expected from the provincial share as the current year's expenditure is expected to be less than the outstanding balance with this Government of allotments previously received.

The estimates for 1938-39 are as detailed below :—

Grants from the Government of India reserve ...	1,36
Construction of roads and bridges chargeable to the Central Provinces share of the Road Fund receipts including 3,97 transferred from the loan programme.	4,76
Maintenance charges of the roads constructed from the road fund.	99
Tools and plant ...	27
Amortization charges of loans taken in 1935-36 to 1937-38 for the works in the loan programme.	1,03
Total expenditure debitable to the fund ...	8,41
Deduct unspent balance of the Central Provinces and Berar share received in previous years.	—1,72
Net receipts ...	6,69

(ii) CONTRIBUTIONS FROM THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH AND (iii) CONTRIBUTIONS FROM THE CENTRAL GOVERNMENT

Contribution by the Imperial Council of Agricultural Research for approved schemes and the grants from the Government of India for the development of handloom industry and rural development are credited to this deposit head. The expenditure incurred on the several schemes is exhibited under the service heads. An amount equal to the actual expenditure on the several schemes is withdrawn from the deposit head at the end of the year and credited to the revenue heads concerned to the extent of the actual expenditure on the schemes recorded under the corresponding expenditure heads. The estimates have been explained und er the service heads of expenditure concerned.

III.—ADVANCES NOT BEARING INTEREST

Advances repayable.

Receipts.

Owing to the complete separation of the provincial and federal finances under the new constitution these advances have been provincialized with effect from the 1st April 1937.

The revised estimate of 3,92 shows a decrease of 1,01 as compared with the budget. This occurs mainly under (2) "Special Advances—(i)—Advances for the marketing of cotton" owing to the postponement of the recovery of an advance of 1,00 in the following year.

Payments.

No remarks.

IV.—SUSPENSE

No remarks.

V,—MISCELLANEOUS—MISCELLANEOUS GOVERNMENT ACCOUNT

Receipts

This is an adjustment head and is prescribed for balancing the accounts. The budget and the revised for the current year represent the *per contra* credit of the debit under the head "Central Road Fund" in respect of instalments towards the repayment of the principal of the loan of 5,60 taken in the year 1935-36 for financing the programme of capital road development works. This adjustment will not be made with effect from the ensuing year as the borrowing by the Provincial Government is on a different footing from that of past years, and it has been decided to provide for the amortization charges of this loan directly from revenue and transfer the amount due from the Road Fund to the revenue head "XXXIX—Civil Works" to off-set the amortization charges met from revenue.

R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS

Receipts.

The budgt for the year 1937-38 is 28,52 and the revised 21,04. Owing to the subnormal outturn of cotton crop and its low prices as well as damage to crops in the Northern districts by hail and rust, suspension on a large scale has had to be granted and this accounts for the short recovery of 7,75 under "Class I.—Advances

to cultivator unders the Land Improvement and Agriculturists' Loans Acts". Under "Forest Taccavi advances" the collection is also expected to fall short of the budgetted anticipation by 6 owing to the remission of irrecoverable balances. Under "Class IV—Loans to Municipalities" the budget provided for the recovery of the principal of the first instalment of the loan of Rs. 5 lakhs advanced to the Municipal Committee, Nagpur, for Kanhan Water Works during the year 1935-37 according to the original terms of the loan and the decrease of 6 in the revised is due to the fact that, on a subsequent representation of the committee, the recovery of the principal of the loan has been postponed until the entire loan has been drawn, simple interest on each instalment of the loan being recovered in the meantime. These short recoveries are partly offset by better recoveries from advances for the purchase of motor cars and for passages under "Loans to Government servants".

The estimate for the year 1938-39 is 24,15 which is made up of—

A—Loans to municipalities, etc.—		
(i) Class I—Advances to cultivators	...	21,00
(ii) Class III—Loans to landholders, etc.	...	15
(iii) Class IV—Loans to municipalities, etc.	...	1,43
Total	...	22,58
B—Loans to Government servants	...	1,57
Grand total	...	24,15

Under A (i) the estimate provides for the collection of only 34½ per cent of the loans which will be outstanding at the beginning of the year 1938-39. Under A (ii) credit has been taken for the recovery of the second instalment of principal in respect of the outstanding balance of the loan of Rs. 13 lakhs paid to the Senior Bhonsla estate. Under A (iii) the estimate provides for the recoveries of instalments of loans due from the various local bodies. The estimate under B provides for the recoveries due in 1938-39 on account of advances made to Government servants under the control of Provincial Government.

Payments.

The budget for the year 1937-38 is 28,50 and the revised 26,19. There is a decrease of 1,57 under "Class I—Advances to cultivators" the estimates for which are revised on the basis of the estimates of district authorities for the probable actual requirements of the year. Under "Class IV—Loans to municipalities, etc." and "Class V—Miscellaneous loans and advances" the decrease of 75 is due to non-utilization of the provision for a loan to the Wardha District Counicil for construction and repairs of old cattle-pounds and for loans to industrialists under the Central Provinces State Aid to Industries Act.

The budget for the year 1938-39 is 19,41 the details of which are—

A—Loans to municipalities, etc.—		
(i) Class I—Advances to cultivators	...	13,71
(ii) Class IV—Loans to municipalities, etc.	...	5,00
(iii) Class V—Miscellaneous loans and advances	...	10
Total	...	18,81
B—Loans to Government servants	...	60
Grand total	...	19,41

Under A (i) provision has been made for the requirements of district authorities for the year 1938-39. Under A (ii) the estimate provides for the third instalment of the loan to the Nagpur Municipal Committee for the Kanhan Water Works Scheme. Under A (iii) the usual lump sum provision has been made to meet the demands for loans for financing local industries under the Central Provinces State Aid to Industries Act, 1933. Except advances for passages and for the construction or purchase and repairs to houses, the latter being confined to only lower grade establishment, all other advances hitherto allowed to Government servants such as for the purchase of tents, typewriters, motor car and motor cycle and other means of conveyance have been discontinued with effect from the 1st January 1938. Under B the budget estimate for next year accordingly provides for advances for passages and for the building or purchasing of houses and also a small sum for meeting the advances for the purchase of motor cars, which have been sanctioned before its discontinuance, but will be drawn next year at the time the officers' return from leave out of India.

WAYS AND MEANS

The following table gives a summary of the estimates of Debt, Deposit, Capital and Remittance heads and the Ways and Means position during the years 1937-38 and 1938-39 :—

		Budget 1937-38	Revised 1937-38	Budget 1938 39
	Receipts.			
1.	Excess of revenue over expenditure charged to revenue.	+77	—8,16	+81
2.	Appropriation for reduction or avoidance of debt	1,35	1,26	1,35
3.	Sinking Fund	...	..	2,91
4.	Depreciation Funds	37	37	58
5.	Fund for the economic development and improvement of rural areas (earmarked revenue).	...	...	6,71
6.	Transfers from Famine Relief Fund ...	3.85	3,00	...
7.	Subventions from the Central Road Fund ...	3,84	3,16	6,69
8.	Rural development grants from the Central Government.	16	...	1,51
9.	Other special contributions	1.07	1.08	94
10.	Advances repayable	4,93	3,92	4,90
11.	Miscellaneous Government Account ...	4	4	...
12.	Loans and Advances by Provincial Government	28,52	21,04	24,15
13.	Unfunded Debt—State Provident Funds (Net) ...	1[illegible],29	7,07	7,50
14.	Other Debt, Deposit and Remittance Heads (Net).	1,98	4,77	4,80
	Total Receipts ...	59,17	37,55	62 85
	Disbursements.			
15.	Capital expenditure not charged to Revenue—			
	(*a*) Forest capital outlay	—2	—2	—2
	(*b*) Irrigation capital outlay	46	18	28
	(*c*) Civil Works ...	1[illegible],[illegible]7	11,07	3,47
	(*d*) Commuted value of pensions ...	5,19	9,06	6,69
		21,90	20,29	10,42
16.	Sinking Fund Investment Account ...	...	...	2,91
17.	Depreciation Funds ...	19	20	16
18.	Transfers to Famine Relief Fund ...	2,33	2,33	3,00
19.	Fund for the economic development and improvement of rural areas.	...	...	6,71
20.	Subventions from the Central Road Fund ...	6,89	5,89	8.41
21.	Rural development grants from the Central Government.	1,06	1,18	1,89
22.	Other special contributions ...	1,06	1,08	94
23.	Advances repayable ...	4,97	4,95	4,94
24.	Loans and Advances by Provincial Government...	28,50	26,19	19,41
25.	Repayment of loans to Provincial Loans Fund or Central Government.	48,32	50,34	2,45
26.	Floating Debt Repayments ...	...	...	22.72
	Total Disbursements ...	1,15,22	1,12,45	83,96
	Net Disbursements ...	−56,05	−74,[illegible]0	−21,11
27.	New loans—			
	(*a*) Permanent debt ...	50,00	50,33	...
	(*b*) Floating debt ...	6,51	22.72	20,11
	Total ...	56,51	73,05	20,11
	Decrease (−) and increase (+) in cash balance ...	+46	−1,85	−1,00
	Opening cash balance—			
	Ordinary ...	23,15	25,00	23,15
	Famine Relief Fund ...	2,83	2,73	4

		Budget 1937-38	Revised 1937-38	Budget 1938-39
Closing cash balance—				
Ordinary	...	23,61	23,15	(a) 22,15
Famine Relief Fund	...	26	(b) 4	(c) 52

The floating debt will be by way of either ways and means advances from the Reserve Bank or sale of treasury bills.

(a) The minimum balances held at treasuries and the Reserve Bank,

(b) Excludes the sum of 50,21 invested in Government securities of the nominal value of 48,65.

(c) Excludes the sum of 50,21 invested in Government securities of the nominal value of 48,65 and a further sum of 3,25 for investment in 1938-39.

C. D. DESHMUKH,
Secy. to Govt., C. P. and Berar,
Finance Department.

NAGPUR:
The 19th February 1938.

APPENDIX A

Statement of New Expenditure for the year 1938-39.

[The items marked with asterisk represent new divisible items of expenditure.]

Description	Recurring	Non-recurring	Total	Remarks
	Rs.	Rs.	Rs.	
7.—LAND REVENUE				
Management of Government Estates				
Outlay on improvements in the ryotwari villages in the Central Provinces.	..	2,000	2,000	
8.—PROVINCIAL EXCISE				
Creation of 4 temporary posts of District Excise Officers for two years from the 1st April 1938, as training reserve.	6,600	..	6,600	
12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS				
Purchase of 10 pairs of portable wheel-weighers ..	..	20,500	20,500	
XVII-A.—WORKING EXPENSES				
Provision for new minor works ..	..	108	108	
18-A.—IRRIGATION				
Provision for new minor works ..	..	124	124	
19-B.—IRRIGATION				
Provision for new minor works ..	..	2,250	2,250	
Total ..	..	2,482	2,482	
25.—GENERAL ADMINISTRATION				
Other establishments				
Village uplift board— Grants for village uplift work ..	..	8,000	8.000	
Establishment of 50 rural uplift centres in the Central Provinces and Berar.	25,500	..	25,500	To be financed from earmarked revenue.
Miscellaneous				
Discretionary grant at the disposal of the Hon'ble Ministers.	12,000	..	12,000	
Total ..	37,500	8,000	45,500	
36.—SCIENTIFIC DEPARTMENTS				
Central Museum at Nagpur				
Purchase of show cases for the Central Museum at Nagpur.	..	2,000	2,000	
37.—EDUCATION				
A—University				
Grant to the Nagpur University to cover the cost of half the salary of Director of the Physical Education for 3 years.	1,439	..	1,439	

APPENDIX A—*contd.*

Statement of New Expenditure for the year 1938-39—contd.

Serial No.	Description	Recurring	Non-recurring	Total	Remarks
		Rs.	Rs.	Rs.	
	37.—EDUCATION—*contd.*				
	Government Arts Colleges				
12	Creation of a post of Assistant Lecturer in Hindi on Rs. 150—5—200—5—250 for the Robertson College, Jubbulpore.	1,200	..	1,200	
13	Creation of 4 posts of Physical Training Instructors on Rs. 50—50—2—90 per mensem for the 4 Government Arts Colleges, with effect from the 1st July 1938.	1,600	..	1,600	
14	Creation of a post of Taxidermist on Rs. 40—5—80 per mensem for the College of Science, Nagpur, with effect from the 1st July 1938.	320	..	320	
	Grants to Non-Government Arts Colleges				
15	Increase in the maintenance grant to the Central College for Women, Nagpur.	1,330	..	1,330	
16	Maintenance grant to the Hitkarini City College, Jubbulpore.	5,300	..	5,300	
	B—Secondary				
	Government Secondary Schools				
*17	Creation of 4 posts of teachers on Rs. 50—50—2—90 per mensem in the lower division of the Men's Subordinate Educational Service for the Government Anglo-Vernacular Middle Schools, Katol and Kamptee, with effect from the 1st July 1938.	1,600	..	1,600	
*18	Creation of a post of domestic science and needlework teacher for the Girls' High School, Akola, on Rs. 50—50—2—90 per mensem with effect from the 1st July 1938.	400	..	400	
*19	Special allotment for providing juvenile literature to the libraries attached to Government secondary schools in Central Provinces and Berar.	..	2,500	2,500	
*20	Conversion of the Government Girls' Anglo-Vernacular Middle School, Jubbulpore, into a High School with effect from the 1st July 1938.	3,208	550	3,758	
	Direct grants to Non-Government Secondary Schools				
*21	Maintenance grant to the Anglo-Vernacular Middle School, Akola Peth.	696	..	696	
*22	Maintenance grant to the Nava Bharat Vidyalaya, Wardha.	3,750	..	3,750	
	Grants to Local Bodies for Secondary Education				
*23	Grants to local bodies for the maintenance of English classes attached to Vernacular Middle Schools.	804	..	804	

APPENDIX A—*contd.*

Statement of New Expenditure for the year 1938-39—contd.

Serial No.	Description	Recurring	Non-recurring	Total	Remarks
		Rs.	Rs.	Rs.	
	37.—EDUCATION—*contd.*				
	Government Primary Schools				
*24	Extension and improvement of Government Vernacular Girls' Schools in the Central Provinces and Berar.	5,758	500	6,258	
	Grants to Local Bodies for Primary Education				
*25	Scheme for the establishment of Vidya Mandirs in Central Provinces and Berar.	20,000	1,80,000	2,00,000	
*26	Maintenance grant to the Kanyashala, Gopalganj, Saugor.	453	..	453	
*27	Maintenance grant to the Municipal Committee, Kamptee, for vernacular education.	2,412	..	2,412	
*28	Establishment of travelling village libraries in each district in Central Provinces and Berar and in the old Seoni, Narsinghpur and Damoh districts.	5,720	25,300	31,020	To be financed from earmarked revenues.
*29	Introduction of a scheme of compulsory education in villages where schools already exist in Central Provinces and Berar.	83,000	..	83,000	
*30	Scheme for preventing lapses into illiteracy by the institution of continuation schools in rural areas.	25,000	..	25,000	To be financed from earmarked revenues.
*31	Introduction of compulsory education at 39 centres in Betul district.	5,089	1,244	6,333	
*32	Introduction of compulsory education at 62 centres in Betul district.	8,277	2,817	11,094	
*33	Introduction of compulsory education in 26 village centres in Betul district.	4,175	2,092	6,267	
*34	Building grant to Amraoti Town Municipal Committee for construction of latrines and urinals for municipal primary schools, under Compulsory Education Rules.	..	710	710	
*35	Grant to District Council, Chhindwara, for teaching of Agriculture at the Vernacular Middle School, Chowrai.	131	165	296	
	Government Special Schools				
36	Additional staff for the practising schools attached to the Normal Schools for Women, Amraoti and Jubbulpore, on account of introduction of revised syllabus.	1,040	653	1,693	
37	Creation of 2 posts of Physical Training Instructresses for the Normal Schools for Women, Amraoti and Jubbulpore, on Rs. 50—50—2—90, with effect from the 1st July 1938.	800	..	800	
	Direct grants to Non-Government Special Schools				
*38	Maintenance grants to Secondary, Primary and Special Schools in Central Provinces and Berar. (*a*) Non-Government Secondary Schools 27,795 (*b*) Municipal Secondary Schools .. 500 (*c*) Non-Government Primary Schools .. 5,056 (*d*) Non-Government Special Schools .. 2,929	36,280	..	36,280	
*39	Maintenance grant to the Vinayak Rao Deshmukh High School, Nagpur.	2,178	..	2,178	

APPENDIX A—*contd.*

Statement of New Expenditure for the year 1938-39—contd.

Serial No.	Description	Recurring	Non-recurring	Total	Remarks
		Rs.	Rs.	Rs.	
	37.—EDUCATION—*concld.*				
	Inspection				
*40	Creation of a post of Deputy Inspector of Schools for Betul district on Rs. 70—4—150 and one peon on Rs. 11—$\frac{1}{5}$—15, with effect from the 1st April 1938.	1,341	..	1,341	
*41	Creation of 5 posts of Deputy Inspectors of Schools on Rs. 70—4—150 with 5 peons on Rs. 11—'—15 for the Bilaspur, Raipur, Drug and Akola districts, with effect from the 1st April 1938.	6,455	100	6,555	
	Miscellaneous.				
*42	Provision of educational facilities for harijans and aborigines by awarding scholarships, etc.	51,320	..	51,320	To be financed from earmarked revenues.
43	Payment of grant to Seva Samitee Boys' Scout Association, United Provinces.	9,700	..	9,700	
44	Grant to Literary Academy, Central Provinces and Berar, Nagpur.	..	1,000	1,000	
*45	Physical Welfare Scheme ..	..	50,000	50,000	To be financed from earmarked revenues.
	Total ..	2,90,776	2,67,631	5,58,407	
	38.—MEDICAL				
*46	Appointment of a woman assistant medical officer for the Basim dispensary— Pay—(Rs. 60 × 11) .. House rent allowance (Rs. 10 × 11) ..	770	..	770	
*47	Grant-in-aid for converting compounders' quarters into woman assistant surgeon's quarters and constructing new quarters for compounders and sweepers at the King Edward Hospital, Wardha.	..	3,544	3,544	
*48	Grant for the improvement of the drainage system at the Chandkhuri Leper house and hospital, Baitalpur.	..	4,813	4,813	
*49	Purchase of an ultra violet ray lamp for the Victoria Hospital, Jubbulpore.	..	1,000	1,000	
*50	Appointment of an additional assistant medical officer at the Victoria Hospital, Jubbulpore.	660	..	660	
*51	Appointment of a woman assistant medical officer at the Jubilee Memorial Hospital, Khamgaon.	660	..	660	
52	Establishment of Joint Medical Council for Central Provinces and Berar.	..	5,000	5,000	
*53	Grant of a compensatory allowance of Rs. 40 per mensem to the assistant medical officer in-charge of the Bhamragarh dispensary in Chanda.	440	..	440	

APPENDIX A—*contd.*

Statement of New Expenditure for the year 1938-39—contd.

Serial No.	Description	Recurring	Non-recurring	Total	Remarks
		Rs.	Rs.	Rs.	
	38.—MEDICAL—*concld.*				
*54	Discretionary grants to local bodies in rural areas for the encouragement of indigenous medicines and five new Ayurvedic scholarships of Rs. 20 each per mensem.	3,774	..	3,774	
55	Appointment of a whole-time clerk for the library of the Robertson Medical School, Nagpur.	330	..	330	
*56	Grants to Dufferin Fund Hospitals in the Central Provinces and Berar.	52,000	..	52,000	
*57	Establishment of a cheap plan dispensary at Paraghat in Bilaspur district.	835	..	835	
*58	Treatment of venereal diseases ..	8,000	..	8,000	
*59	Grant to the Main Hospital Fund Committee, Buldana, for equipment of women's hospital.	..	4,000	4,000	
*60	Appointment of a woman assistant medical officer at the city dispensary, Saugor, with effect from the 1st April 1938.	660	..	660	
*61	Purchase of a steam disinfector for the Victoria Hospital, Jubbulpore.	..	4,000	4,000	
62	Preliminary expenditure towards the establishment of Nurses Registration Council.	2,000	..	2,000	
*63	Purchase of a modern and up-to-date X-Ray apparatus for the Mayo Hospital, Nagpur.	..	37,500	37,500	
*64	Cheap plan dispensary at Khamla in Betul district ..	835	..	835	
*65	Purchase of instruments, etc., for the Mayo Hospital, Nagpur.	..	5,779	5,779	
*66	Grant-in-aid to the Notified Area Committee, Bhatapara, towards providing a larger dressing room at the Bhatapara dispensary.	..	402	402	
*67	Grant-in-aid to the Notified Area Committee, Bhatapara, towards the construction of two wards at the Bathesda Leper Home, Champa.	..	3,300	3,300	
*68	Employment of additional staff at the Mayo Hospital, Nagpur.	8,371	..	8,371	
*69	Grant to the Dufferin Fund Hospital, Jubbulpore, for maintenance charges of the hospital buildings and the superintendent's bungalow.	600	..	600	
*70	Grant to the new women's hospital, Murtizapur ..	200	..	200	
*71	Grant for the establishment of cheap plan dispensaries.	4,401	..	4,401	
*72	Provision for 10 cheap plan dispensaries ..	..	50,000	50,000	To be financed from earmarked revenues.
	Total ..	84,536	1,19,338	2,03,874	

APPENDIX A—*contd.*

Statement of New Expenditure for the year 1938-39—contd.

Serial No.	Description	Recurring	Non-recurring	Total	Remarks
		Rs.	Rs.	Rs.	
	39.—PUBLIC HEALTH				
73	Grant to the Indian Red Cross Society for infant welfare centres.	..	32,500	32,500	
*74	Grant to the Municipal Committee, Saoner, for rat destruction.	..	170	170	
75	Creation of one post of sub-assistant health officer, with effect from the 1st April 1938, for anti-malarial campaign in Nagpur Civil Station area and his training in Malariology.	1,260	142	1,402	
*76	Improvement of water-supply in rural areas ..	..	1,00,000	1,00,000	To be financed from earmarked revenues
	Total ..	1,260	1,32,812	1,34,072	
	40.—AGRICULTURE				
*77	Resumption of the departmental working of the farms at Damoh and Basim.	7,576	..	7,576	
78	Construction of temporary buildings for experiments on Citrus Fruit Research Scheme and creation of a temporary post of peon.	..	5,138	5,138	
79	Installation of a new gas holder at the Agricultural Research Institute, Nagpur.	..	15,050	15,050	
80	Creation of 80 posts of kamdars on Rs. 15—1—20 for a period of 5 years with effect from the 1st April 1938, for running private demonstration plots.	13,200	..	13,200	To be financed from earmarked revenues
81	Purchase of 2 magic lanterns at Rs. 300 each for the Western circle.	..	600	600	To be financed from earmarked revenues
	Total ..	20,776	20,788	41,564	
	41.—VETERINARY				
*82	Establishment of quarantine stations in Saugor and Hoshangabad districts.	16,515	..	16,515	
*83	Utilization of the Dewal forest area in Saugor district as a cattle-breeding centre.	10,674	25,750	36,424	To be financed from earmarked revenues
*84	Experimental sheep farming in Betul ..	..	5,000	5,000	To be financed from earmarked revenues
*85	Twenty veterinary outlying dispensaries ..	..	20,000	20,000	To be financed from earmarked revenues
	Total ..	27,189	50,750	77,939	

APPENDIX A—*contd.*

Statement of New Expenditure for the year 1938-39—contd.

Serial No.	Description	Recurring	Non-recurring	Total	Remarks
		Rs.	Rs.	Rs.	
	42.—CO-OPERATION				
*86	Creation of 3 temporary posts of valuers on Rs. 70—70—5—100—100—5—120 and 3 peons on Rs. 11—⅛—15 for a period of 3 years from the 1st April 1938 and 2 posts of valuers and 2 posts of peons for 2 years and 7 months from the 1st September 1938 for land mortgage banks.	5,465	..	5,465	
*87	Grants to co-operative institutes for the education and supervision of primary co-operative societies.	..	29,000	29,000	
88	Organization of 10 multi-purpose co-operative societies.	3,600	1,500	5,100	To be financed from earmarked revenues.
	Total ..	9,065	30,500	39,565	
	43.—INDUSTRIES				
89	Industrial survey of the province ..	..	25,205	25,205	To be financed from earmarked revenues.
90	Grants-in-aid to the All-India Spinners' Association for the encouragement of hand spinning and weaving in rural areas.	21,760	..	21,760	
91	Creation of one post of technical deputy director of industries, one of upper division clerk and two of peons, with effect from the 1st April 1938.	6,226	..	6,226	
92	Grants-in-aid to the All-India Village Industries Association, Wardha, for the training of boys.	1,800	..	1,800	
93	Training of 6 students in umbrella making in the demonstration classes of the Government of Bengal, Calcutta.	2,400	..	2,400	
94	Training of village chamars in use of offal and skin flaying.	..	6,000	6,000	To be financed from earmarked revenues.
95	Sericulture ..	..	5,000	5,000	
	Total ..	32,186	36,205	68,391	
	47.—MISCELLANEOUS DEPARTMENTS				
	Inspector of Factories.				
96	Creation of one post of assistant inspector of factories from the 1st April 1938. Pay at Rs. 125 per mensem .. Rs. 1,375 Travelling allowance .. Rs. 750 Total.. 2,125	2,125	..	2,125	
97	Conversion of 2 temporary posts of line Inspectors into permanent posts of Junior Assistant Electric Inspectors posts and creation of an additional post of Junior Assistant Electric Inspector on a scale of Rs. 75—5/2—100, with effect from the 1st April 1938.	1,300	..	1,300	
98	Creation of a Labour Office for the Central Provinces and Berar.	3,700	..	3,700	
	Total ..	7,125	..	7,125	

APPENDIX A—*contd.*

Statement of New Expenditure for the year 1938 39—contd.

	Description	Recurring	Non-recurring	Total	Remarks
		Rs.	Rs.	Rs.	
	50.—CIVIL WORKS				
99	Original Works—Buildings. Providing teak boarding under the roof of the secretariat building.	..	17,000	17,000	
100	Major works—Police department ..	..	25,000	25,000	
*101	Minor works assignment to Heads of Departments, etc.—Reserve provision.	..	2,07,000	2,07,000	
*102	Miscellaneous Public Improvements—Investigation of water-supply projects.	..	3,500	3,500	
*103	Tools and plant—New supply—				
	From ordinary revenue ..	..	32,400	32,400	
	From Road Fund ..	..	6,000	6,000	
*104	Improvement of rural communications ..	..	2,00,000	2,00,000	To be financed from earmarked revenues.
	Total ..	..	4,90,900	4,90,900	
	57.—MISCELLANEOUS				
*105	General purpose grant ..	..	5,78,000	5,78,000	
106	Village Panchayat grant ..	..	3,500	3,500	
107	Grant to the Nagpur and Jubbulpore societies for the prevention of cruelty to animals.	..	2,000	2,000	
108	Grant to the Nagpur Improvement Trust for the development of nazul area near the Kamptee road in Nagpur Civil Station area.	..	18,500	18,500	
109	Grants to District Councils in Berar equal to 1 per cent abatement of land revenue.	..	99,429	99,429	
110	Grants to the Kamptee Municipal Committee for loss of octroi income for the period from the 1st October 1937 to 31st March 1938.	..	6,480	6,480	
	Petty construction and repairs.				
111	Maintenance and repairs of chaudi buildings in Berar.	5,000	..	5,000	
	Petty establishment—Nazul establishment.				
112	Reorganization of the nazul maintenance in Central Provinces and Berar.	21,000	..	21,000	
	Total ..	26,000	7,07,909	7,33,909	
	Total new expenditure charged to Revenue ..	5,43,013	18,91,815	24,34,828	

APPENDIX A—*concld.*

Statement of New Expenditure for the year 1938 39—concld.

Serial No.	Description	Recurring	Non-recurring	Total	Remarks
		Rs.	Rs.	Rs.	
	68.—CAPITAL OUTLAY ON IRRIGATION				
113	Provision for new minor works ..	..	17,789	17,789	
	Loans and advances by Provincial Government				
	Class I—Advances to cultivators.				
114	Loans under the Land Improvement Loans Act.	..	1,97,900	1,97,900	
	Loans under the Agriculturists' Loans Act.	..	10,77,400	10,77,400	
	Forest Taccavi advances. ..	..	95,800	95,800	
	Class IV—Loans to municipalities and other local bodies.				
115	Third instalment of the loan to the Municipal Committee, Nagpur, for Kanhan Water Works Scheme.	..	5,00,000	5,00,000	
	Class V—Miscellaneous Loans and Advances.				
116	Loans to industrialists under the Central Provinces State Aid to Industries Act, 1933.	..	10,000	10,000	
	Total loans ..	..	18,81,100	18,81,100	
	Grand Total ..	5,43,013	37,90,704	43,33,717	

APPENDIX B

Statement showing the distribution of divisible revenue between the Central Provinces and Berar included in the budget for 1938-39.

[Figures are in thousands of rupees.]

Major head of divisible revenue	Central Provinces	Berar	Total	Remarks		
(1)	(2)	(3)	(4)	(5)		
Land Revenue ..	1,29,51	89,51	(*a*) 2,19,02			
Excise ..	46,79	16,81	63,60			
Stamps ..	30,75	14,25	45,00			
Forest (Net) ..	10,50	3,40	(*b*) 13,90			
Registration ..	3,63	3,37	7,00			
Irrigation (Net) ..	–5,90	..	–(*c*) 5,90			
Education ..	2,13	1,62	3,75			
Agriculture ..	1,35	46	1,81			
Veterinary ..	67	2	69			
				Percentage—	Central Provinces	Berar
Civil Works ..	5,14	1,13	6,27	1937-38 ..	63.6	36.4
				1938-39 ..	63.3	36.7
Total ..	2,24,57	1,30,57	3,55,14			

(*a*) Total land revenue demand for the year 2,16,71 *plus* 7,23 miscellaneous revenue *minus* 4,16 average remission of land revenue based on 20 years' period, 20 refunds and 56 for land revenue due to irrigation.

(*b*) Total income 49,19 *minus* total expenditure 35,29.

(*c*) The gross revenue after deducting refunds 7,75 *minus* 6,11 working expenses and 7,54 for repayment of instalment and interest on irrigation loans taken from the year 1921-22.

APPENDIX C

Statement showing the distribution of divisible expenditure between Central Provinces and Berar included in the budget for 1938-39.

[Figures are in thousands of rupees].

Heads	Ordinary divisible expenditure		New expenditure		Total ordinary and new divisible expenditure		Remarks
	Central Provinces	Berar	Central Provinces	Berar	Central Provinces	Berar	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
18.—Irrigation—Other revenue expenditure from ordinary revenue.	89	..	..	..	89	..	
19.—Construction of Irrigation, Navigation, embankment and drainage works.	4	..	2	..	6	..	
37.—Education ..	27,87	13,08	2,99	96	30,86	14,04	
38.—Medical ..	10,09	3,17	1,51	46	11,60	3,63	
39.—Public Health ..	28	6	60	40	88	46	
40.—Agriculture ..	1,66	46	4	3	1,70	49	
41.—Veterinary ..	2,33	1,23	70	8	3,03	1,31	
42.—Co-operation ..	91	48	32	2	1,23	50	
43.—Industries ..	83	46	..	..	83	46	
50.—Civil Works ..	31,79	12,61	2,04	1,14	33,83	13,75	
57.—Miscellaneous ..	..	..	4,38	1,40	4,38	1,40	
Jaglia establishment in Berar	..	3,73	..	..	..	3,73	Percentage— Central Provinces / Berar
Repayment of instalment and interest charges on loans for construction of bridges.	88	45	..	..	88	45	1937-38 68.3 31.7; 1938-39 69.2 30.8
Total ..	77,57	35,73	12,60	4,49	90,17	40,22	

APPENDIX D

Statement showing by major heads the non-divisible expenditure included in the budget for 1938-39

[Figures are in thousands of rupees.]

Major head	Amount
7.—Land Revenue	18,15
8.—Provincial Excise	8,94
9.—Stamps	95
11.—Registration	2,04
12.—Charges on account of Motor Vehicles Taxation Act	67
13.—Other taxes and duties	1
17.—Interest on irrigation works for which capital accounts are kept	(*a*) 18,77
22.—Interest on ordinary debt and other obligations	(*b*)—7,68
23.—Appropriation for reduction or avoidance of debt	(*c*) 2,99
25.—General Administration	(*d*) 67,37
27.—Administration of Justice	26,78
28.—Jails and Convict Settlements	8,84
29.—Police	59,57
36.—Scientific Departments	14
*37.—Education	12,96
*38.—Medical	2,72
*39.—Public Health	3,39
*40.—Agriculture	7,83
*41.—Veterinary	46
*42.—Co-operation	1,03
*43.—Industries	1,72
47.—Miscellaneous Departments	1,13
*50.—Civil Works	9,33
54.—Famine	1
55.—Superannuation allowances and pensions	45,23
56.—Stationery and Printing	5,01
*57.—Miscellaneous	2,89
Total ..	2,99,57

*The figures under these heads exclude divisible expenditure shown in Appendix C.

(*a*) Total interest 25,23 *minus* 6,46 for interest on Post-Reforms Irrigation Works which is divisible.

(*b*) Total interest *minus* 6,54 *minus* 1,14 for interest on capital outlay on Civil Works which is divisible.

(*c*) Total repayment 4,26 *minus* 1,27 representing instalment of repayment of loans for Irrigation and Civil Works capital expenditure which is divisible.

(*d*) Excludes 3,73 on account of Jaglia establishment which is divisible.

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